MIAMI COUNTY, KANSAS
Paola, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2023

Miami County, Kansas

TABLE OF CONTENTS
Year ended December 31, 2023

	Statement	Page
Independent Auditor's Report		1
Financial Statement		
Summary Statement of Receipts, Expenditures and Unencumbered Cash	1	4
Notes to Financial Statements		7
Regulatory Basis Supplementary Information	Schedule	
Summary of Expenditures – Actual and Budget	1-0100	16
Schedule of Receipts and Expenditures – General Fund	2-0100	17
Schedule of Receipts and Expenditures – Road and Bridge	2-0203	19
Schedule of Receipts and Expenditures – Solid Waste	2-0207	20
Schedule of Receipts and Expenditures – County Fuel System	2-0211	21
Schedule of Receipts and Expenditures – Club Estates #1 Sewer	2-0230	22
Schedule of Receipts and Expenditures – Club Estates #1 Lights	2-0231	23
Schedule of Receipts and Expenditures – Walnut Creek Sewer	2-0232	24
Schedule of Receipts and Expenditures – Bucyrus Sewer	2-0234	25
Schedule of Receipts and Expenditures – Jail Prisoner Commissary	2-0309	26
Schedule of Receipts and Expenditures – 911 Emergency Wireless	2-0310	27
Schedule of Receipts and Expenditures – Law Enforcement Trust	2-0314	28
Schedule of Receipts and Expenditures – Carry Concealed Weapon	2-0316	29
Schedule of Receipts and Expenditures – Kansas Fights Addiction	2-0320	30
Schedule of Receipts and Expenditures – County-Wide Reappraisal	2-0321	31
Schedule of Receipts and Expenditures – Motor Vehicle Operating	2-0323	32
Schedule of Receipts and Expenditures – Offender Registration	2-0324	33
Schedule of Receipts and Expenditures – Special Building	2-0325	34
Schedule of Receipts and Expenditures – Special Bridge	2-0327	35
Schedule of Receipts and Expenditures – Economic Development Reserve	2-0330	36
Schedule of Receipts and Expenditures – Road & Bridge Special Machinery	2-0331	37
Schedule of Receipts and Expenditures – Equipment Reserve	2-0332	38
Schedule of Receipts and Expenditures – Special Technology	2-0335	39
Schedule of Receipts and Expenditures – Special Building Improvement	2-0336	40
Schedule of Receipts and Expenditures – Special Retirement	2-0337	41
Schedule of Receipts and Expenditures – Special Tax Refund	2-0338	42
Schedule of Receipts and Expenditures – Club Estate Sewer Reserve	2-0340	43
Schedule of Receipts and Expenditures – Walnut Creek Sewer Reserve	2-0341	44
Schedule of Receipts and Expenditures – Bucyrus Sewer Reserve	2-0342	45
Schedule of Receipts and Expenditures – Clerk Technology	2-0360	46
Schedule of Receipts and Expenditures – Treasurer Technology	2-0361	47
Schedule of Receipts and Expenditures – Airport Hangar	2-0401	48
Schedule of Receipts and Expenditures – Fire District No. 1 Maintenance	2-0413	49
Schedule of Receipts and Expenditures – Fire District No. 2 Maintenance	2-0415	50
Schedule of Receipts and Expenditures – Fire District No. 1 Special Machinery	2-0417	51
Schedule of Receipts and Expenditures – Fire District No. 2 Special Machinery	2-0419	52
Schedule of Receipts and Expenditures – Special Alcohol Control	2-0431	53
Schedule of Receipts and Expenditures – Special Drug Forfeiture	2-0432	54
Schedule of Receipts and Expenditures – Bucyrus Lights	2-0433	55
Schedule of Receipts and Expenditures – Hillsdale Lights	2-0435	56
Schedule of Receipts and Expenditures – Insurance Reimbursement	2-0451	57
Schedule of Receipts and Expenditures – Sales Tax – Jail Project	2-0924	58
Schedule of Receipts and Expenditures – ¼ Cent Sales Tax	2-0927	59
Schedule of Receipts and Expenditures – Community Corrections	2-0984	60
Schedule of Receipts and Expenditures – Juvenile Justice Authority	2-0985	61
Schedule of Receipts and Expenditures – Juvenile Reinvestment	2-0986	62

MIAMI COUNTY, KANSAS

TABLE OF CONTENTS
Year ended December 31, 2023

	Schedule	Page
Schedule of Receipts and Expenditures – Sheriff's Grants	2-0990	63
Schedule of Receipts and Expenditures – Cops for Tots	2-0993	64
Schedule of Receipts and Expenditures – Sheriff's Support Program	2-0994	65
Schedule of Receipts and Expenditures – ARPA Grant	2-0997	66
Schedule of Receipts and Expenditures – Bond and Interest	2-0317	67
Schedule of Receipts and Expenditures – New Projects	2-0450	68
Schedule of Receipts and Expenditures – 800 MHz Radio system	2-0909	69
Agency Funds		
Summary of Receipts and Disbursements	3	70
Schedule of Expenditures of Federal Awards		71
Notes to Schedule of Expenditures of Federal Awards		72
Special Reports		
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*		74
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required By the Uniform Guidance		76
Schedule of Findings and Questioned Costs		78

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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, 2023 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, 2023, 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, 2023, 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.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2023 on our consideration of Miami County, Kansas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Miami County, Kansas's internal control over financial reporting and compliance.

Prior Year Comparative
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Miami County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated July 19, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
July 2, 2024

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2023

	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures
Governmental type funds				
General Fund	$ 4,997,790	$ 0	$ 26,049,911	$ 25,520,132
Special Purpose Funds				
Road and Bridge	2,367,326	0	8,366,613	8,373,421
Solid Waste	176,682	0	16,500	4,600
County Fuel System	206,013	0	713,988	640,340
Club Estates #1 Sewer	25,931	0	18,000	24,154
Club Estates #1 Lights	436	0	1,700	1,700
Walnut Creek #3 Sewer	60,191	0	43,545	35,889
Bucyrus Sewer	5,489	0	48,204	52,869
Jail Prisoner Commissions	70,119	0	36,306	35,431
911 Emergency Wireless	287,359	0	276,004	221,690
Law Enforcement Trust	15,460	0	6,549	0
Carry Concealed Weapon	12,258	0	1,852	0
Kansas Fights Addiction	6,421	0	59,255	0
County Wide Reappraisal	53,625	0	603,101	631,718
Motor Vehicle Operating	543	0	354,310	360,576
Offender Registration	63,865	0	10,740	0
Special Building	401	0	0	0
Special Bridge	23,547	0	826,637	827,803
Special Economic Development Reserve	326,845	0	0	0
Road and Bridge Special Machinery	289,330	0	0	262,220
Equipment Reserve	1,195,398	0	321,025	64,458
Special Technology	134,457	0	1,100,000	478,170
Special Building Improvement	2,902,387	0	569,800	114,865
Special Retirement	550,000	0	0	16,451
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	39,736	0	2,800	0
Walnut Creek Sewer Reserve	52,427	0	6,000	0
Bucyrus Sewer Reserve	907	0	2,500	0
Clerk Technology	57,439	0	12,107	0
Treasurer Technology	67,082	0	12,106	38,838
Airport Hangar	434	0	14,233	13,600
Fire District No. 1 Maintenance	84,881	0	1,001,961	918,605
Fire District No. 2 Maintenance	4,026	0	466,064	462,837
Fire District No. 1 Special Machinery	711,341	0	300,000	97,844
Fire District No. 2 Special Machinery	438,313	0	130,000	0
Special Alcohol Control	39,073	0	54,530	45,000
Special Drug Forfeiture	4,548	0	42,994	8,028
Bucyrus Lights	993	0	3,774	3,577
Hillsdale Lights	7,728	0	6,661	7,124
Insurance Reimbursement	6,083	0	11,633	(451)
Sales tax - Jail Project	1,325,616	0	1,752,555	1,474,970
1/4 Cent Sales Tax	558,984	0	1,752,555	1,297,166
Community Corrections	293,248	0	543,067	469,286
Juvenile Justice Authority	91,312	0	514,636	509,849
Juvenile Reinvestment	87,011	0	233,444	135,220

The accompanying notes are an integral part of this statement.

Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 5,527,569	$ 1,736,346	$ 7,263,915
2,360,518	225,957	2,586,475
188,582	0	188,582
279,661	0	279,661
19,777	352	20,129
436	529	965
67,847	269	68,116
824	7,608	8,432
70,994	0	70,994
341,673	44,627	386,300
22,009	0	22,009
14,110	0	14,110
65,676	0	65,676
25,008	27,985	52,993
(5,723)	30,896	25,173
74,605	0	74,605
401	0	401
22,381	0	22,381
326,845	0	326,845
27,110	14,980	42,090
1,451,965	102	1,452,067
756,287	6,146	762,433
3,357,322	135,384	3,492,706
533,549	0	533,549
46,809	0	46,809
42,536	0	42,536
58,427	0	58,427
3,407	0	3,407
69,546	0	69,546
40,350	46	40,396
1,067	0	1,067
168,237	90,860	259,097
7,253	0	7,253
913,497	187,342	1,100,839
568,313	0	568,313
48,603	0	48,603
39,514	0	39,514
1,190	904	2,094
7,265	1,512	8,777
18,167	0	18,167
1,603,201	0	1,603,201
1,014,373	1,000,000	2,014,373
367,029	25,268	392,297
96,099	26,479	122,578
185,235	4,667	189,902

Composition of ending cash	
Cash on hand and checks	$ 2,600
Bank deposits	
Checking/Savings	76,489,208
Schedule 3 accounts not on books	48,591
Total cash and investments	76,540,399
Agency funds per Schedule 3	(44,504,227)
	$ 32,036,172

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, 2023

	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures
Special Purpose Funds - continued				
Sheriff's Grants	$ 7,456	$ 0	$ 13,059	$ 0
Cops for Tots	27,419	0	14,997	21,537
Sheriff's Support Program	7,090	0	2,225	1,788
ARPA Grant	2,029,353	0	117,495	455,779
Bond and Interest Funds				
Bond and Interest	201,780	0	2,632,919	2,491,187
Capital Projects Funds				
New Projects	2,708,762	0	5,978,910	5,899,483
880 MHz Radio System	0	0	37,599	0
Total reporting entity (excluding agency funds)	$ 22,671,724	$ 0	$ 55,084,864	$ 52,017,754

The accompanying notes are an integral part of this statement.

Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 20,515	$ 0	$ 20,515
20,879	3,867	24,746
7,527	0	7,527
1,691,069	967,092	2,658,161
343,512	0	343,512
2,788,189	1,758,120	4,546,309
37,599	0	37,599
$ 25,738,834	$ 6,297,338	$ 32,036,172

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.

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.

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	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	Insurance Reimbursement
Sherriff's Grant Funds	Cop's for Tots	Sherriff's Support Program
ARPA 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, 2023.

At December 31, 2023, the carrying amount of the County's bank deposits was $76,554,399 (which includes petty cash funds) and the bank balance was $95,833,245. 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 $95,333,245 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 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
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

Revenue Bonds:	Balance Beginning of Year	Additions	Reductions/ Payments	Balance /End of Year	Interest Paid
Series 2013	$ 80,000	$ 0	$ 80,000	$ 0	$ 2,320
Series 2015-A	157,000	0	17,000	140,000	5,103
Series 2015-B	130,000	0	30,000	100,000	3,900
Series 2016	635,000	0	315,000	320,000	13,494
Series 2019-A	5,225,000	0	460,000	4,765,000	123,300
Series 2020-A	3,660,000	0	0	3,660,000	95,160
Series 2020-B	4,980,000	0	195,000	4,785,000	174,300
Series 2022-A	3,370,000	0	865,000	2,505,000	40,440
Series 2022-B	3,235,000	0	0	3,235,000	71,170
	$ 21,472,000	$ 0	$ 1,962,000	$ 19,510,000	$ 529,186

Principal:	2024	2025	2026	2027	2028
Revenue Bonds	$ 1,938,000	$ 1,674,000	$ 1,754,000	$ 1,800,000	$ 1,856,000

	2029-2033	2034-2038	2039	Total
Revenue Bonds	$ 5,273,000	$ 4,280,000	$ 935,000	$ 19,510,000

Interest:	2024	2025	2026	2027	2028
Revenue Bonds	$ 483,115	$ 437,680	$ 368,008	$ 336,000	$ 296,750

	2029-2033	2034-2038	2039	Total
Revenue Bonds	$ 997,653	$ 461,630	$ 24,310	$ 3,405,146

	Balance Beginning of Year	Additions	Reductions/ Payments	Balance /End of Year	Interest Paid
Financing Leases					
Postage Meter	$ 17,311	$ 0	$ 6,378	$ 10,933	$ 0
Copiers	307,273	0	75,251	232,022	0
	$ 324,584	$ 0	$ 81,628	$ 242,956	$ 0

Principal:	2024	2025	2026	2027	Total
Finance Leases	$ 81,628	$ 75,251	$ 75,251	$ 10,826	$ 242,956

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, 2023, the statutory limit for the County was in excess of $16,628,305 providing a debt margin of $10,023,305.

As of December 31, 2023 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	$ 550,000
General Fund	Special Technology	K.S.A. 19-120	1,100,000
General Fund	Capital Improvement Projects	K.S.A. 19-120	30,000
General Fund	Equipment Reserve	K.S.A. 19-120	205,000
Road & Bridge Fund	Capital Improvement Projects	K.S.A. 19-120	3,458,297
Club Estates No. 1 Sewer	Club Estate Sewer Reserve	K.S.A. 19-120	2,800
Walnut Creek Sewer Fund	Walnut Creek Sewer Reserve	K.S.A. 19-120	6,000
Bucyrus Sewer	Bucyrus Sewer Reserve	K.S.A. 19-120	2,500
County-wide Reappraisal Fund	Equipment Reserve	K.S.A. 19-120	30,000
County-wide Reappraisal Fund	Capital Improvement Projects	K.S.A. 19-120	784,587
Airport Hangar Fund	Capital Improvement Projects	K.S.A. 19-120	12,300
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-120	300,000
Fire District No. 2 Maintenance	Fire District No. 2 Special Machinery	K.S.A. 19-120	130,000
Sales Tax - Jail Project	Bonds and Interest DSF	K.S.A. 19-120	1,474,970
1/4 Cent Sales Tax	Capital Improvement Projects	K.S.A. 19-120	1,297,166

NOTE H. CAPITAL PROJECTS

Project Name	Project Authorization	Project Expenditures
Metcalf 2.0	$ 1,984,142	$ 1,758,510
Bridge FAS 260 Rehabilitation	227,254	203,808
KSFLAP Projec5 253rd & Orleans	418,000	418,000
Eagle Drive Bridge	609,377	159,072
New Salt Bunker	80,000	0
2021/2022 Bridge Inspections	30,790	30,790
Culvert Replacements	178,761	178,761
Old KC Road S/O Paola to US 169 Hwy	855,000	131,399
Old KC Road N/O Osawatomie to 335th	532,829	507,041
287th St & Osawatomie Rd w/Bridge 15/H.3	90,000	11,879
Airport Lighting Project	697,205	645,548
Bridge 1-F.2 339th E/O Crescent Hill Rd	627,801	76,957
Asphalt Program	2,224,557	2,224,557
Phase 1 Culvert Replacement	891,031	891,031
2023/2024 Bridge Inspections	20,605	19,914
2023 Asphalt Overlay Program	3,458,297	3,392,405
Airport Window Project	73,000	0
	$ 12,998,649	$ 10,649,672

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.

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, 2023.

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.

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

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.

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, 2023 was $239,758.

The accrued leave liability as of December 31, 2023 was $2,301,232. 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 8.43% for the KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $793,002 for KPERS and $1,164,095 for KP&F for the year ended December 31, 2023.

NOTE J. DEFINED BENEFIT PENSION PLAN - continued

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported to KPERS was $8,531,718 and $12,049,776 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 is not aware of any statutory violations for the year ended December 31, 2023.

Subsequent Events: The County evaluated subsequent events through July 2, 2024, the date the financial statements were available to be issued.

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, 2023

	Certified Budget	Adjustment for Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental type funds					
General Fund	$ 25,346,947	$ 347,325	$ 25,694,272	$ 25,520,132	$ (174,140)
Special Purpose Fund					
Road and Bridge	8,434,220	8,932	8,443,152	8,373,421	(69,731)
Solid Waste	29,600	0	29,600	4,600	(25,000)
County Fuel System	801,500	0	801,500	640,340	(161,160)
Club Estates #1 Sewer	25,000	0	25,000	24,154	(846)
Club Estates #1 Lights	1,700	0	1,700	1,700	0
Walnut Creek #3 Sewer	37,300	0	37,300	35,889	(1,411)
Bucyrus Sewer	52,900	0	52,900	52,869	(31)
911 Emergency Wireless	260,000	0	260,000	221,690	(38,310)
County Wide Reappraisal	633,733	0	633,733	631,718	(2,015)
Motor Vehicle	389,644	0	389,644	360,576	(29,068)
Special Bridge	828,000	0	828,000	827,803	(197)
Special Technology	478,440	0	478,440	478,170	(270)
Airport Hangar	14,750	0	14,750	13,600	(1,150)
Fire Districts					
No. 1 Maintenance	1,043,500	0	1,043,500	918,605	(124,895)
No. 2 Maintenance	468,432	0	468,432	462,837	(5,595)
No. 1 Special Machinery	102,232	0	102,232	97,844	(4,388)
No. 2 Special Machinery	398,263	0	398,263	0	(398,263)
Special Alcohol Control	45,000	0	45,000	45,000	0
Bucyrus Lights	4,000	0	4,000	3,577	(423)
Hillsdale Lights	8,233	0	8,233	7,124	(1,109)
Sales tax - Jail Project	1,475,000	0	1,475,000	1,474,970	(30)
1/4 Cent Sales Tax	1,297,166	0	1,297,166	1,297,166	0
Community Corrections	524,369	0	524,369	469,286	(55,083)
Juvenile Justice Authority	509,851	0	509,851	509,849	(2)
Juvenile Reinvestment	231,992	0	231,992	135,220	(96,772)
Bond and Interest Fund					
Bond and Interest	2,591,186	0	2,591,186	2,491,187	(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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
Cash receipts	**2022**			**Variance Over**
Taxes and Shared Revenue	**Actual**	**Actual**	**Budget**	**(Under)**
Ad Valorem Tax	$ 16,686,459	$ 17,180,567	$ 17,477,983	$ (297,416)
Delinquent Tax	241,236	261,713	250,000	11,713
Motor Vehicle Tax	1,450,467	1,463,170	1,456,026	7,144
Recreational/ Commercial/ Watercraft	35,933	38,742	36,814	1,928
16/20M Vehicle Tax	40,120	43,052	40,590	2,462
Commercial Vehicle	65,992	71,988	67,973	4,015
Watercraft	0	0	10,739	(10,739)
MVL - Rental Excise Tax	406	398	150	248
Mineral Tax	2,094	2,868	600	2,268
Local Alcoholic Liquor Tax	28,659	33,898	6,000	27,898
Local Sales Tax	986,062	1,049,711	880,000	169,711
Payment In Lieu of Taxes	66,706	72,588	40,000	32,588
Licenses, Permits and Fees				
Licenses, Permits and Fees	584,668	581,183	400,000	181,183
Fees for Services	652,140	665,769	667,690	(1,921)
Charges for Services				
Emergency Medical Services	1,444,749	1,545,472	1,275,000	270,472
Fuel Sales	160,561	122,345	100,000	22,345
Rent	55,283	62,516	50,000	12,516
Investment Income	208,072	1,506,871	400,000	1,106,871
Penalties & Interest	246,875	220,591	150,000	70,591
Grants	679,299	766,385	586,211	180,174
Miscellaneous	118,192	347,325	0	347,325
Reimbursements	4,986	10,216	2,900	7,316
Open Records Copies	2,460	2,543	0	2,543
Total cash receipts	23,761,419	26,049,911	$ 23,898,676	$ 2,151,235
Expenditures				
Administration	400,186	419,770	$ 409,717	$ 10,053
Human Resources	218,655	225,683	230,164	(4,481)
Information Systems	156,996	170,858	195,334	(24,476)
Building & Grounds	366,636	344,803	329,403	15,400
Appraisal	74,300	81,422	90,216	(8,794)
Building Inspection	413,299	367,891	425,134	(57,243)
Codes Court	2,099	3,007	9,000	(5,993)
County Attorney	457,048	482,192	599,769	(117,577)
County Clerk	326,071	348,596	400,112	(51,516)
County Commissioners	202,980	188,943	198,436	(9,493)
County Counselor	103,967	90,505	121,169	(30,664)
County-Wide Services	499,056	458,453	1,486,856	(1,028,403)

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Expenditures - continued				
District Court	$ 391,300	$ 372,976	$ 373,697	$ (721)
Community Health	1,015,757	829,884	906,597	(76,713)
Noxious Weed	113,899	134,694	126,879	7,815
Household Hazardous Waste	14,350	11,224	14,600	(3,376)
GIS Mapping/Land Info	110,551	116,693	121,664	(4,971)
Planning and Zoning	289,802	331,399	362,081	(30,682)
Register of Deeds	209,438	202,683	178,394	24,289
County Sheriff	4,083,234	4,712,518	4,197,732	514,786
Emergency Management	215,122	284,733	180,020	104,713
Jail Operations	2,106,735	2,537,295	2,356,442	180,853
Soil Conservation	54,385	54,385	54,385	0
County Treasurer	257,416	225,888	292,146	(66,258)
Administrative Election	150,033	241,701	334,563	(92,862)
Emergency Medical Services	3,008,946	2,927,828	3,372,543	(444,715)
Employee Benefit	5,793,063	6,162,222	6,475,000	(312,778)
Property/Casualty Insurance	350,321	327,309	425,000	(97,691)
Contractual Agreements	1,296	0	10,000	(10,000)
Prosecuting Attorney Training	1,527	896	1,700	(804)
Airport	199,132	152,640	227,905	(75,265)
Economic Development	164,212	179,724	193,242	(13,518)
Senior Care	204,536	204,536	204,536	0
Fair Premiums	43,000	43,000	43,330	(330)
Fair Building and Maintenance	24,000	24,000	24,400	(400)
Historical Society	22,000	22,000	22,000	0
Mental Health	213,000	213,000	213,000	0
Developmental Disabilities	139,781	139,781	139,781	0
Operating Transfers	926,001	1,885,000	0	1,885,000
Total expenditures	23,324,130	25,520,132	25,346,947	173,185
Adjustment for Qualifying Budget Credits	0	0	347,325	(347,325)
Total expenditures adjusted for budget credits	23,324,130	25,520,132	$ 25,694,272	$ (174,140)
Receipts over (under) expenditures	437,289	529,779		
Unencumbered cash, beginning of year	4,526,096	4,997,790		
Prior year cancelled encumbrances	34,405	0		
Unencumbered cash, end of year	$ 4,997,790	$ 5,527,569		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-(

SPECIAL PURPOSE FUNDS
ROAD AND BRIDGE FUND - 203
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 4,103,967	$ 3,347,686	$ 3,391,649	$ (43,963)
Delinquent Tax	64,989	64,438	50,000	14,438
Motor Vehicle Tax	416,769	358,994	357,227	1,767
Recreational/ Commercial/ Watercraft	10,349	9,506	9,032	474
16/20M Vehicle Tax	0	0	9,958	(9,958)
Commercial Vehicle	19,771	17,663	16,677	986
Watercraft	0	0	2,635	(2,635)
MVL - Rental Excise Tax	113	98	42	56
Payment In Lieu of Taxes	7,005	6,153	3,500	2,653
Special City/County Gas Tax	1,366,187	1,303,404	1,300,000	3,404
Local Sales Tax	2,965,066	3,154,270	2,400,000	754,270
Fees	29,183	7,302	0	7,302
Miscellaneous	0	1,630	0	1,630
Reimbursements	367,544	95,469	125,000	(29,531)
Total cash receipts	9,350,943	8,366,613	$ 7,665,720	$ 700,893
Expenditures				
Personnel Services	2,003,979	2,054,072	$ 2,408,136	$ (354,064)
Contractual Services	223,017	182,597	280,650	(98,053)
Commodities	2,653,144	1,875,612	3,550,350	(1,674,738)
Vehicle Expenses	759,746	673,418	920,000	(246,582)
Capital Outlay	390,359	129,425	471,000	(341,575)
Appropriations	0	0	354,084	(354,084)
Operating Transfers	2,376,884	3,458,297	450,000	3,008,297
Total expenditures	8,407,129	8,373,421	8,434,220	(60,799)
Adjustment for Qualifying Budget Credits	0	0	8,932	(8,932)
Total expenditures adjusted for budget credits	8,407,129	8,373,421	$ 8,443,152	$ (69,731)
Receipts over (under) expenditures	943,814	(6,808)		
Unencumbered cash, beginning of year	1,423,512	2,367,326		
Prior year cancelled encumbrances	0	0		
Unencumbered cash, end of year	$ 2,367,326	$ 2,360,518		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Rent/Lease Income	$ 18,000	$ 16,500	$ 18,000	$ (1,500)
Total cash receipts	18,000	16,500	$ 18,000	$ (1,500)
Expenditures				
Contractual Services	4,600	4,600	$ 24,600	$ (20,000)
Capital Outlay	0	0	5,000	(5,000)
Total expenditures	4,600	4,600	$ 29,600	$ (25,000)
Receipts over (under) expenditures	13,400	11,900		
Unencumbered cash, beginning of year	163,282	176,682		
Unencumbered cash, end of year	$ 176,682	$ 188,582		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Reimbursements	$ 756,819	$ 713,988	$ 800,000	$ (86,012)
Expenditures				
Contractual Services	0	1,550	$ 20,500	$ (18,950)
Items for Resale	684,276	567,489	761,000	(193,511)
Vehicle Expense	35,505	71,301	20,000	51,301
Total expenditures	719,781	640,340	$ 801,500	$ (161,160)
Receipts over (under) expenditures	37,038	73,648		
Unencumbered cash, beginning of year	168,975	206,013		
Unencumbered cash, end of year	$ 206,013	$ 279,661		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Special Assessments	$ 18,000	$ 18,000	$ 18,000	$ 0
Expenditures				
Contractual	13,727	19,061	$ 17,400	$ 1,661
Commodities	4,686	2,293	4,800	(2,507)
Operating Transfers	2,800	2,800	2,800	0
Total expenditures	21,213	24,154	$ 25,000	$ (846)
Receipts over (under) expenditures	(3,213)	(6,154)		
Unencumbered cash, beginning of year	29,144	25,931		
Unencumbered cash, end of year	$ 25,931	$ 19,777		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Special Assessments	$ 1,700	$ 1,700	$ 1,700	$ 0
Expenditures				
Contractual Services	1,665	1,700	$ 1,700	$ 0
Receipts over (under) expenditures	35	0		
Unencumbered cash, beginning of year	401	436		
Unencumbered cash, end of year	$ 436	$ 436		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Special Assessments	$ 43,000	$ 43,545	$ 43,000	$ 545
Expenditures				
Contractual Services	30,685	21,152	$ 24,900	$ (3,748)
Commodities	6,211	8,737	4,500	4,237
Operating Transfers	404	6,000	7,900	(1,900)
Total expenditures	37,300	35,889	$ 37,300	$ (1,411)
Receipts over (under) expenditures	5,700	7,656		
Unencumbered cash, beginning of year	54,491	60,191		
Unencumbered cash, end of year	$ 60,191	$ 67,847		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
User Fees	$ 41,200	$ 43,250	$ 48,000	$ (4,750)
Special Assessments	5,280	4,954	5,000	(46)
Total cash receipts	46,480	48,204	$ 53,000	$ (4,796)
Expenditures				
Contractual Services	39,926	48,242	$ 44,200	$ 4,042
Commodities	9,554	2,127	8,700	(6,573)
Operating Transfers	0	2,500	0	2,500
Total expenditures	49,480	52,869	$ 52,900	$ (31)
Receipts over (under) expenditures	(3,000)	(4,665)		
Unencumbered cash, beginning of year	8,489	5,489		
Unencumbered cash, end of year	$ 5,489	$ 824		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Commissions on Commissary Sales/ Inmate Funds	$ 16,846	$ 30,750
Miscellaneous	0	5,556
Total cash receipts	16,846	36,306
Expenditures		
Capital Outlay	22,133	35,431
Receipts over (under) expenditures	(5,287)	875
Unencumbered cash, beginning of year	75,406	70,119
Unencumbered cash, end of year	$ 70,119	$ 70,994

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Fees	$ 262,974	$ 273,426	$ 260,000	$ 13,426
Investment Income	1,470	2,578	725	1,853
Total cash receipts	264,444	276,004	$ 260,725	$ 15,279
Expenditures				
Contractual Services	173,064	190,216	$ 160,000	$ 30,216
Capital Outlay	0	31,474	100,000	(68,526)
Total expenditures	173,064	221,690	$ 260,000	$ (38,310)
Receipts over (under) expenditures	91,380	54,314		
Unencumbered cash, beginning of year	195,979	287,359		
Unencumbered cash, end of year	$ 287,359	$ 341,673		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Miscellaneous	$ 5,171	$ 6,549
Expenditures		
Commodities	0	0
Receipts over (under) expenditures	5,171	6,549
Unencumbered cash, beginning of year	10,289	15,460
Unencumbered cash, end of year	$ 15,460	$ 22,009

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Fees	$ 2,860	$ 1,852
Expenditures		
Commodities	0	0
Receipts over (under) expenditures	2,860	1,852
Unencumbered cash, beginning of year	9,398	12,258
Unencumbered cash, end of year	$ 12,258	$ 14,110

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Compensation to Income	$ 6,421	$ 59,255
Expenditures		
Commodities	0	0
Receipts over (under) expenditures	6,421	59,255
Unencumbered cash, beginning of year	0	6,421
Unencumbered cash, end of year	$ 6,421	$ 65,676

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 482,847	$ 539,982	$ 547,968	$ (7,986)
Delinquent Tax	7,585	7,990	7,000	990
Motor Vehicle Tax	45,353	42,222	42,036	186
Recreational Vehicle Tax	1,123	1,118	1,063	55
16/20M Vehicle tax	0	0	1,172	(1,172)
Commercial Motor Vehicle	2,031	2,077	1,962	115
Watercraft	0	0	310	(310)
MVL - Rental Excise Tax	13	12	0	12
Payment In Lieu of Taxes	824	994	800	194
Open Records Fees	0	0	100	(100)
Service fees	9,745	8,706	7,100	1,606
Total cash receipts	549,521	603,101	$ 609,511	$ (6,410)
Expenditures				
Personnel Services	501,807	553,548	$ 553,933	$ (385)
Contractual Services	36,999	38,999	46,400	(7,401)
Commodities	3,251	5,913	4,200	1,713
Vehicle Expense	5,538	3,258	4,200	(942)
Operating Transfer	25,000	30,000	25,000	5,000
Total expenditures	572,595	631,718	$ 633,733	$ (2,015)
Receipts over (under) expenditures	(23,074)	(28,617)		
Unencumbered cash, beginning of year	76,699	53,625		
Unencumbered cash, end of year	$ 53,625	$ 25,008		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Fees				
Motor Vehicle Registration Fees	$ 324,072	$ 332,023	$ 348,000	$ (15,977)
Lien Holder Fees	4,713	4,485	5,000	(515)
Drivers License Fees	15,975	14,982	15,000	(18)
Tag Recovery Fee	8	20	0	20
Miscellaneous	2,625	2,800	3,000	(200)
Total cash receipts	347,393	354,310	$ 371,000	$ (16,690)
Expenditures				
Personnel Services	324,616	338,593	$ 334,644	$ 3,949
Contractual Services	15,937	17,463	22,800	(5,337)
Commodities	5,869	4,148	14,900	(10,752)
Vehicle Expense	428	360	2,300	(1,940)
Miscellaneous Disbursement	0	12	15,000	(14,988)
Total expenditures	346,850	360,576	$ 389,644	$ (29,068)
Receipts over (under) expenditures	543	(6,266)		
Unencumbered cash, beginning of year	0	543		
Unencumbered cash, end of year	$ 543	$ (5,723)		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Miscellaneous	$ 11,000	$ 10,740
Expenditures		
Commodities	0	0
Receipts over (under) expenditures	11,000	10,740
Unencumbered cash, beginning of year	52,865	63,865
Unencumbered cash, end of year	$ 63,865	$ 74,605

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 708,078	$ 746,879	$ 757,320	$ (10,441)
Delinquent Tax	11,218	11,708	10,000	1,708
Motor Vehicle Tax	68,314	61,969	61,674	295
Recreational/ Commercial/ Watercraft	1,699	1,641	1,559	82
16/20M Vehicle Tax	0	0	1,719	(1,719)
Commercial Motor Vehicle	3,350	3,049	2,879	170
Watercraft	0	0	455	(455)
Payment In Lieu of Taxes	1,209	1,374	500	874
MVL - Rental Excise Tax	18	17	0	17
Total cash receipts	793,886	826,637	$ 836,106	$ (9,469)
Expenditures				
Contractual Services	5,613	26,450	$ 15,000	$ 11,450
Commodities	0	0	13,000	(13,000)
Capital Outlay	22,750	16,766	0	16,766
Operating Transfers	799,636	784,587	800,000	(15,413)
Total expenditures	827,999	827,803	$ 828,000	$ (197)
Receipts over (under) expenditures	(34,113)	(1,166)		
Unencumbered cash, beginning of year	57,660	23,547		
Unencumbered cash, end of year	$ 23,547	$ 22,381		

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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Operating Transfers	$ 26,000	$ 0
Expenditures		
Contractual	0	0
Receipts over (under) expenditures	26,000	0
Unencumbered cash, beginning of year	300,845	326,845
Unencumbered cash, end of year	$ 326,845	$ 326,845

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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Operating Transfers	$ 0.00	$ 0
Expenditures		
Capital Outlay	0	262,220
Receipts over (under) expenditures	0	(262,220)
Unencumbered cash, beginning of year	289,330	289,330
Unencumbered cash, end of year	$ 289,330	$ 27,110

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0332

SPECIAL PURPOSE FUNDS
EQUIPMENT RESERVE FUND - 332
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Fees	$ 57,192	$ 48,426
Miscellaneous	0	37,599
Operating Transfers	231,000	235,000
Total cash receipts	288,192	321,025
Expenditures		
Personnel Services	8,036	0
Contractual services	26,457	49,783
Commodities	0	290
Capital outlay	10,891	14,385
Total expenditures	45,384	64,458
Receipts over (under) expenditures	242,808	256,567
Unencumbered cash, beginning of year	952,590	1,195,398
Unencumbered cash, end of year	$ 1,195,398	$ 1,451,965

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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Operating transfers	$ 563,440	$ 1,100,000	$ 424,350	$ 675,650
Expenditures				
Contractual services	419,153	399,506	$ 303,660	$ 95,846
Commodities	30,801	28,687	75,270	(46,583)
Capital outlay	10,070	49,977	99,510	(49,533)
Total expenditures	460,024	478,170	$ 478,440	$ (270)
Receipts over (under) expenditures	103,416	621,830		
Unencumbered cash, beginning of year	31,041	134,457		
Unencumbered cash, end of year	$ 134,457	$ 756,287		

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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Operating Transfers	$ 100,000	$ 550,000
Miscellaneous	19,800	19,800
Total cash receipts	119,800	569,800
Expenditures		
Contractual Services	117,428	15,356
Commodities	1,415	55,600
Capital Outlay	275,948	43,909
Total expenditures	394,791	114,865
Receipts over (under) expenditures	(274,991)	454,935
Unencumbered cash, beginning of year	3,165,637	2,902,387
Prior year cancelled encumbrances	11,741	0
Unencumbered cash, end of year	$ 2,902,387	$ 3,357,322

Miami County, Kansas

Schedule 2-0337

SPECIAL PURPOSE FUNDS
SPECIAL RETIREMENT - 337
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Operating Transfers	$ 0	$ 0
Expenditures		
Salaries	0	16,451
Receipts over (under) expenditures	0	(16,451)
Unencumbered cash, beginning of year	550,000	550,000
Unencumbered cash, end of year	$ 550,000	$ 533,549

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Operating Transfers	$ 2,800	$ 2,800
Expenditures		
Contractual	0	0
Receipts over (under) expenditures	2,800	2,800
Unencumbered cash, beginning of year	36,936	39,736
Unencumbered cash, end of year	$ 39,736	$ 42,536

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Operating Transfers	$ 404	$ 6,000
Expenditures		
Contractual	0	0
Receipts over (under) expenditures	404	6,000
Unencumbered cash, beginning of year	52,023	52,427
Unencumbered cash, end of year	$ 52,427	$ 58,427

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Operating Transfers	$ 0	$ 2,500
Expenditures		
Commodities	0	0
Receipts over (under) expenditures	0	2,500
Unencumbered cash, beginning of year	907	907
Unencumbered cash, end of year	$ 907	$ 3,407

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2022 Actual
Cash receipts		
Miscellaneous	$ 14,255	$ 12,107
Expenditures		
Capital Outlay	0	0
Receipts over (under) expenditures	14,255	12,107
Unencumbered cash, beginning of year	43,184	57,439
Unencumbered cash, end of year	$ 57,439	$ 69,546

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Miscellaneous	$ 14,341	$ 12,106
Expenditures		
Contractual Service	4,314	4,187
Commodities	18,741	18,467
Capital Outlay	1,756	16,184
Total expenditures	24,811	38,838
Receipts over (under) expenditures	(10,470)	(26,732)
Unencumbered cash, beginning of year	77,552	67,082
Unencumbered cash, end of year	$ 67,082	$ 40,350

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Sales Tax	$ 2,294	$ 1,712	$ 2,500	$ (788)
Delinquent Taxes	0	11	0	11
Rental Income	11,670	12,510	11,880	630
Total cash receipts	13,964	14,233	$ 14,380	$ (147)
Expenditures				
Contractual Services	1,797	1,300	$ 2,200	$ (900)
Commodities	0	0	250	(250)
Operating Transfers	12,300	12,300	12,300	0
Total expenditures	14,097	13,600	$ 14,750	$ (1,150)
Receipts over (under) expenditures	(133)	633		
Unencumbered cash, beginning of year	567	434		
Unencumbered cash, end of year	$ 434	$ 1,067		

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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 893,023	$ 902,453	$ 913,717	$ (11,264)
Delinquent Tax	11,722	13,747	8,000	5,747
Motor Vehicle Tax	79,150	77,764	76,874	890
Recreational Vehicle Tax	2,381	2,542	2,397	145
16/20M Vehicle Tax	15	17	3,133	(3,116)
Commercial Motor Vehicle	4,978	5,438	4,887	551
Watercraft	0	0	793	(793)
Reimbursements	2,265	0	0	0
Proceeds from Sale of Property	1,000	0	0	0
Other	30	0	0	0
Restitution Payments	920	0	0	0
Total cash receipts	995,484	1,001,961	$ 1,009,801	$ (7,840)
Expenditures				
Personnel Services	16,205	18,485	$ 16,000	$ 2,485
Contractual Services	369,892	385,863	537,000	(151,137)
Commodities	23,714	24,048	135,500	(111,452)
Vehicle Expense	40,619	28,142	57,000	(28,858)
Capital Outlay	35,099	162,067	5,000	157,067
Other	2,000	0	0	0
Operating Transfers	450,000	300,000	293,000	7,000
Total expenditures	937,529	918,605	$ 1,043,500	$ (124,895)
Receipts over (under) expenditures	57,955	83,356		
Unencumbered cash, beginning of year	26,926	84,881		
Unencumbered cash, end of year	$ 84,881	$ 168,237		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 421,700	$ 421,562	$ 425,540	$ (3,978)
Delinquent Tax	3,132	5,984	2,500	3,484
Motor Vehicle Tax	28,295	36,665	35,688	977
Recreational Vehicle Tax	873	1,218	1,094	124
16/20M Vehicle Tax	0	0	1,083	(1,083)
Commercial Motor Vehicle	778	635	1,206	(571)
Watercraft	0	0	374	(374)
Total cash receipts	454,778	466,064	$ 467,485	$ (1,421)
Expenditures				
Contractual Services	302,615	332,837	$ 360,000	$ (27,163)
Operating Transfers	157,097	130,000	108,432	21,568
Total expenditures	459,712	462,837	$ 468,432	$ (5,595)
Receipts over (under) expenditures	(4,934)	3,227		
Unencumbered cash, beginning of year	8,960	4,026		
Unencumbered cash, end of year	$ 4,026	$ 7,253		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Operating Transfers	$ 450,000	$ 300,000	$ 400,000	$ (100,000)
Total cash receipts	450,000	300,000	$ 400,000	$ (100,000)
Expenditures				
Commodities	0	0	$ 10,000	$ (10,000)
Contractual Services	216	0	0	0
Capital Outlay	238,082	97,844	92,232	5,612
Total expenditures	238,298	97,844	$ 102,232	$ (4,388)
Receipts over (under) expenditures	211,702	202,156		
Unencumbered cash, beginning of year	474,729	711,341		
Prior year cancelled encumbrances	24,910	0		
Unencumbered cash, end of year	$ 711,341	$ 913,497		

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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Operating Transfers	$ 157,097	$ 130,000	$ 100,000	$ 30,000
Expenditures				
Capital Outlay	0	0	$ 398,263	$ (398,263)
Total expenditures	0	0	$ 398,263	$ (398,263)
Receipts over (under) expenditures	157,097	130,000		
Unencumbered cash, beginning of year	281,216	438,313		
Unencumbered cash, end of year	$ 438,313	$ 568,313		

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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Special Alcohol Tax	$ 54,469	$ 54,530	$ 45,000	$ 9,530
Expenditures				
Contractual Services	45,000	45,000	$ 45,000	$ 0
Receipts over (under) expenditures	9,469	9,530		
Unencumbered cash, beginning of year	29,604	39,073		
Unencumbered cash, end of year	$ 39,073	$ 48,603		

Miami County, Kansas

Schedule 2-0432

SPECIAL PURPOSE FUNDS
SPECIAL DRUG FORFEITURE FUND - 432
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Investment Income	$ 0.00	$ 42,994
Expenditures		
Contractual Services	710	3,589
Commodities	8,003	4,439
Total expenditures	8,713	8,028
Receipts over (under) expenditures	(8,713)	34,966
Unencumbered cash, beginning of year	13,261	4,548
Unencumbered cash, end of year	$ 4,548	$ 39,514

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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 1,352	$ 3,508	$ 3,583	$ (75)
Delinquent Tax	7	7	5	2
Motor Vehicle Tax	284	234	242	(8)
Recreational Vehicle Tax	6	5	6	(1)
16/20M Vehicle Tax	0	0	4	(4)
Commercial Motor Vehicle	13	20	22	(2)
Watercraft	0	0	1	(1)
Total cash receipts	1,662	3,774	$ 3,863	$ (89)
Expenditures				
Contractual	3,069	3,577	$ 4,000	$ (423)
Total expenditures	3,069	3,577	$ 4,000	$ (423)
Receipts over (under) expenditures	(1,407)	197		
Unencumbered cash, beginning of year	2,400	993		
Unencumbered cash, end of year	$ 993	$ 1,190		

Miami County, Kansas

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 5,301	$ 5,988	$ 6,151	$ (163)
Delinquent Tax	232	179	50	129
Motor VehicleTax	463	436	437	(1)
Recreational VehicleTtax	12	32	16	16
16/20M Vehicle Tax	0	0	7	(7)
Commercial Motor Vehicle	23	26	20	6
Total cash receipts	6,031	6,661	$ 6,681	$ (20)
Expenditures				
Contractual Services	4,766	7,124	$ 8,233	$ (1,109)
Total expenditures	4,766	7,124	$ 8,233	$ (1,109)
Receipts over (under) expenditures	1,265	(463)		
Unencumbered cash, beginning of year	6,463	7,728		
Unencumbered cash, end of year	$ 7,728	$ 7,265		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Miscellaneous	$ 2,053	$ 11,633
Expenditures		
Vehicle Expenses	4,608	0
Commodities	0	(451)
Total expenditures	4,608	(451)
Receipts over (under) expenditures	(2,555)	12,084
Unencumbered cash, beginning of year	8,638	6,083
Unencumbered cash, end of year	$ 6,083	$ 18,167

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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Sales Tax	$ 1,619,951	$ 1,752,555	$ 1,225,000	$ 527,555
Reimbursements	2,242	0	0	0
Total cash receipts	1,622,193	1,752,555	1,225,000	527,555
Expenditures				
Debt Issue Fees	46,770	0	0	0
Operating Transfers	1,458,238	1,474,970	1,475,000	(30)
Total expenditures	1,505,008	1,474,970	$ 1,475,000	$ (30)
Receipts over (under) expenditures	117,185	277,585		
Unencumbered cash, beginning of year	1,208,431	1,325,616		
Unencumbered cash, end of year	$ 1,325,616	$ 1,603,201		

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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Sales Tax	$ 1,619,951	$ 1,752,555	$ 1,500,000	$ 252,555
Expenditures				
Contractual	90,632	0	$ 500,000	$ (500,000)
Operating Transfer	1,206,534	1,297,166	797,166	500,000
Total expenditures	1,297,166	1,297,166	$ 1,297,166	$ 0
Receipts over (under) expenditures	322,785	455,389		
Unencumbered cash, beginning of year	236,199	558,984		
Unencumbered cash, end of year	$ 558,984	$ 1,014,373		

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 Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Grants	$ 425,520	$ 508,467	$ 452,466	$ 56,001
Service fees	26,644	34,600	20,000	14,600
Total cash receipts	452,164	543,067	$ 472,466	$ 70,601
Expenditures				
Personnel Services	338,265	373,089	$ 355,489	$ 17,600
Contractual Services	97,510	89,742	165,180	(75,438)
Commodities	5,189	3,865	1,850	2,015
Vehicle Expense	1,231	2,590	1,850	740
Total expenditures	442,195	469,286	$ 524,369	$ (55,083)
Receipts over (under) expenditures	9,969	73,781		
Unencumbered cash, beginning of year	283,279	293,248		
Unencumbered cash, end of year	$ 293,248	$ 367,029		

Miami County, Kansas

Schedule 2-0985

SPECIAL PURPOSE FUNDS
JUVENILE JUSTICE AUTHORITY - 985
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Grants	$ 478,208	$ 511,576	$ 510,000	$ 1,576
Service Fees	2,855	3,060	4,000	(940)
Total cash receipts	481,063	514,636	$ 514,000	$ 636
Expenditures				
Personnel Services	421,535	458,954	$ 453,731	$ 5,223
Contractual Services	46,904	39,819	48,370	(8,551)
Commodities	3,279	2,065	500	1,565
Vehicle Expense	4,453	9,011	7,250	1,761
Total expenditures	476,171	509,849	$ 509,851	$ (2)
Receipts over (under) expenditures	4,892	4,787		
Unencumbered cash, beginning of year	86,420	91,312		
Unencumbered cash, end of year	$ 91,312	$ 96,099		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0986

SPECIAL PURPOSE FUNDS
JUVENILE REINVESTMENT - 986
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Grants - Other	$ 51,804	$ 233,444	$ 233,000	$ 444
Total cash receipts	51,804	233,444	233,000	444
Expenditures				
Personnel Services	14,023	57,409	$ 136,000	$ (78,591)
Contractual Services	0	2,667	95,992	(93,325)
Commodities	12	150	0	150
Vehicle Expense	0	158	0	158
Capital Outlay	0	1,195	0	1,195
Other	0	73,641	0	73,641
Total expenditures	14,035	135,220	$ 231,992	$ (96,772)
Receipts over (under) expenditures	37,769	98,224		
Unencumbered cash, beginning of year	49,242	87,011		
Unencumbered cash, end of year	$ 87,011	$ 185,235		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Grants		
Federal	$ 2,154	$ 1,309
Foundation Fundraising	5,302	11,750
Total cash receipts	7,456	13,059
Expenditures		
Commodities	270	0
Total expenditures	270	0
Receipts over (under) expenditures	7,186	13,059
Unencumbered cash, beginning of year	270	7,456
Unencumbered cash, end of year	$ 7,456	$ 20,515

See Independent Auditor's Report.

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Miscellaneous	$ 16,614	$ 14,997
Total cash receipts	16,614	14,997
Expenditures		
Contractual Services	3,493	7,224
Commodities	20,447	13,966
Capital Outlay	0	347
Total expenditures	23,940	21,537
Receipts over (under) expenditures	(7,326)	(6,540)
Unencumbered cash, beginning of year	34,745	27,419
Unencumbered cash, end of year	$ 27,419	$ 20,879

See Independent Auditor's Report.

Schedule 2-0994

SPECIAL PURPOSE FUNDS
SHERIFF'S SUPPORT PROGRAM - 994
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Miscellaneous	$ 2,121	$ 2,225
Expenditures		
Commodities	3,975	1,788
Receipts over (under) expenditures	(1,854)	437
Unencumbered cash, beginning of year	8,944	7,090
Unencumbered cash, end of year	$ 7,090	$ 7,527

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0998

SPECIAL PURPOSE FUNDS
ARPA GRANT - 997
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Grants - Federal	$ 3,375,068	$ 0
Investment Income	34,055	117,495
Total cash receipts	3,409,123	117,495
Expenditures		
Training Services	639,572	15,415
Contractual	1,815,439	21,693
Commodities	73,500	0
Capital Outlay	449,000	418,671
Total Expenditures	2,977,511	455,779
Receipts over (under) expenditures	431,612	(338,284)
Unencumbered cash, beginning of year	1,597,741	2,029,353
Unencumbered cash, end of year	$ 2,029,353	$ 1,691,069

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance Over (Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	$ 930,173	$ 1,054,248	$ 1,069,685	$ (15,437)
Delinquent Tax	11,755	14,073	10,000	4,073
Motor Vehicle Tax	81,182	81,520	81,118	402
Recreational Vehicle Tax	2,031	2,158	2,051	107
16/20M Vehicle Tax	0	0	2,261	(2,261)
Commercial Motor Vehicle	4,372	4,010	3,787	223
Watercraft	0	0	598	(598)
Payment in lieu of taxes	1,590	1,940	0	1,940
Operating Transfer	1,458,238	1,474,970	1,458,238	16,732
Total cash receipts	2,489,341	2,632,919	$ 2,627,738	$ 5,181
Expenditures				
Principal	1,947,000	1,962,000	$ 1,962,000	$ 0
Interest	528,674	529,186	529,186	0
Fees	341	1	100,000	(99,999)
Total expenditures	2,476,015	2,491,187	$ 2,591,186	$ (99,999)
Receipts over (under) expenditures	13,326	141,732		
Unencumbered cash, beginning of year	188,454	201,780		
Unencumbered cash, end of year	$ 201,780	$ 343,512		

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Grant		
Federal	$ 93,672	$ 172,961
Miscellaneous	117,657	223,599
Operating Transfer	4,430,354	5,582,350
Total cash receipts	4,641,683	5,978,910
Expenditures		
Capital Outlay	4,820,204	5,899,483
Operating Transfer	5,000	0
Total expenditures	4,825,204	5,899,483
Receipts over (under) expenditures	(183,521)	79,427
Unencumbered cash, beginning of year	2,892,283	2,708,762
Prior year cancelled encumbrance	0	0
Unencumbered cash, end of year	$ 2,708,762	$ 2,788,189

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, 2023
(With Comparative Actual totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Cash receipts		
Compensation to Income	$ 16,971	$ 37,599
Total cash receipts	16,971	37,599
Expenditures		
Contractual Services	662,616	0
Commodities	2,563	0
Capital Outlay	2,571	0
Total expenditures	667,750	0
Receipts over (under) expenditures	(650,779)	37,599
Unencumbered cash, beginning of year	650,779	0
Prior Year Cancelled Encumbrances	0	0
Unencumbered cash, end of year	$ 0	$ 37,599

Miami County, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Beginning Cash	Receipts	Expenses	Ending Cash
Off County System				
Emergency Medical Services	$ 0	$ 2,008,546	$ 2,008,546	$ 0
County Clerk	22	1,996	1,996	22
District Court	4,540	95,559	96,440	3,659
Health Department	0	703,438	703,438	0
Sheriff's Commissary	23,478	221,116	217,989	26,605
Law Library	24,262	11,651	17,608	18,305
Subtotal of accounts	$ 52,302	$ 3,042,307	$ 3,046,017	$ 48,591
On County System				
Zoning Escrow	$ 5,600	$ 0	$ 0	$ 5,600
Escrow	116,324	30,000	26,800	119,524
Insurance Tax Lien	113,147	105,679	218,826	0
Sub-Division Escrow	50,028	0	0	50,028
Airport Escrow	2,500	100	0	2,600
Hillsdale Improvement	0	7,973	7,973	0
Returned Checks	(14,440)	85,630	91,758	(20,568)
Neighborhood Revitalization	7,560	34,034	33,436	8,158
Current Taxes	38,707,725	3,766,351	205,056	42,269,020
Auto Taxes	1,083,415	222,539	87,697	1,218,257
Bankruptcy Tax Payments	7,062	4,912	7,571	4,403
Recreational Vehicle	28,407	981	2,746	26,642
Commercial Mtr Vehicle Registration	16,011	11,015	12,197	14,829
Payment In Lieu of Tax	76,290	7,954	0	84,244
Tax Foreclosure Sales	27,245	1,650	0	28,895
Advance Tax	7,188	31,441	31,441	7,188
County Redemption	219,146	108,787	0	327,933
Delinquent Personal Property Tax	13,475	0	7,610	5,865
Mineral Production/Severance Tax	6,760	0	284	6,476
Long & Short & Change Checks	(2,292)	113,635	113,213	(1,870)
Prisoner Cash Bonds	500	42,024	38,323	4,201
Petty Cash	2,600	752	0	3,352
State Funds	260,691	7,095,596	7,065,391	290,896
Tax Distribution				
Cities	(37)	9,525,413	9,525,413	(37)
Townships	0	115,333	115,333	0
Schools & Recreation Commissions	0	32,525,736	32,525,736	0
Library	0	1,382,673	1,382,673	0
Cemeteries	0	85,154	85,154	0
Watershed	0	18,222	18,222	0
	$ 40,787,207	$ 58,365,891	$ 54,648,870	$ 44,504,227

See Independent Auditor's Report.

Miami County, Kansas
SCHEDULE OF FEDERAL AWARDS
For the year ended December 31, 2023

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S. DEPARTMENT OF JUSTICE			
Pass-through Kansas Department of Justice			
Coronavirus Emergency Supplemental Funding	16.034	$ 30,184	$ 30,184
TOTAL DEPARTMENT OF JUSTICE		30,184	30,184
U.S. DEPARTMENT OF TRANSPORTATION			
Direct			
Airport Improvement Program	20.106	172,961	172,961
Pass-through Kansas Department of Transportation			
State & Community Highway Safety	20.600	5,773	5,773
TOTAL DEPARTMENT OF TRANSPORTATION		178,734	178,734
U.S DEPARTMENT OF THE TREASURY			
Coronavirus State and Local Fiscal Recovery Funds	21.027	0	455,779
TOTAL DEPARTMENT OF THE TREASURY		0	455,779
U.S DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-through Kansas Department of Health and Environment			
Public Health Emergency Preparedness	93.069	582,455	582,455
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES		582,455	582,455
TOTAL FEDERAL AWARDS		$ 791,373	$ 1,247,152

See Independent Auditor's Report.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2023

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, 2023. 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, 2023.

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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Harold K. Mayes, 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, 2023, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon dated July 2, 2024. 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.

Report on 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.

Report on 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*.

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

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
July 2, 2024

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Agler & Gaeddert CHARTERED
Certified Public Accountants

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

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

Opinion on Each Major Federal Program

We have audited Miami County, Kansas compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Miami County, Kansas major federal programs for the year ended December 31, 2023. Miami County, Kansas major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Miami County, Kansas 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, 2023.

Basis for Opinion on Each Major Federal Program

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 Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Miami County, Kansas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Miami County, Kansas compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Miami County, Kansas federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Miami County, Kansas compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial

likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Miami County, Kansas compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 Miami County, Kansas compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Miami County, Kansas internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Miami County, Kansas internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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, yet important enough 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 exits that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 upon requirements of 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
July 2, 2024

Miami County, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For year ended December 31, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report auditor issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	Unmodified
Internal control over financial reporting	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	No
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster	Amount
	U.S. Departmentof Tramsporation	
20.106	Airport Improvement Program	$ 172,961
	U.S. Department of the Treasury	
21.027	Coronavirus State and Local Fiscal Recovery F	455,779
		$ 628,740

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as a low-risk auditee?	No