

**MIAMI COUNTY, KANSAS**  
Paola, Kansas

**FINANCIAL STATEMENT  
AND  
INDEPENDENT AUDITOR'S REPORT**

December 31, 2024

## Miami County, Kansas

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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, 2024 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, 2024, 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, 2024, 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.

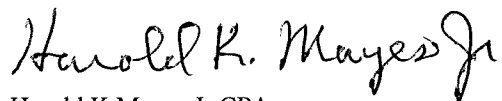
##### ***Other Reporting Required by Government Auditing Standards***

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, 2023 (not presented herein), and have issued our report thereon July 2, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note C.



Harold K Mayes Jr CPA  
Agler & Gaeddert, Chartered  
Ottawa, Ks  
July 2, 2025

**Miami County, Kansas**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
For Year Ended December 31, 2024

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
<b>Governmental type funds</b>				
General Fund	\$ 5,527,569	\$ 6,425	\$ 28,164,047	\$ 28,156,745
<b>Special Purpose Funds</b>				
Road and Bridge	2,360,518	146	7,925,156	9,903,497
Solid Waste	188,582	0	19,500	5,000
County Fuel System	279,661	0	715,272	540,470
Club Estates #1 Sewer	19,777	0	18,001	25,000
Club Estates #1 Lights	436	0	1,700	1,700
Walnut Creek #3 Sewer	67,847	2	42,185	46,400
Bucyrus Sewer	824	0	52,150	50,184
Jail Prisoner Commissions	70,994	0	22,767	59,534
911 Emergency Wireless	341,673	0	280,476	251,419
Law Enforcement Trust	22,009	0	2,101	0
Carry Concealed Weapon	14,110	0	1,658	0
Kansas Fights Addiction	65,676	0	64,728	15,153
County Wide Reappraisal	25,008	0	665,690	579,813
Motor Vehicle Operating	(5,723)	(790)	360,838	384,037
Offender Registration	74,605	0	10,725	0
Special Building	401	0	0	0
Special Bridge	22,381	0	812,017	815,123
Special Economic Development Reserve	326,845	0	0	0
Road and Bridge Special Machinery	27,110	0	250,000	22,260
Equipment Reserve	1,451,965	0	679,192	182,693
Special Technology	756,287	0	1,512,000	687,519
Special Building Improvement	3,357,322	0	1,579,613	382,846
Special Retirement	533,549	0	16,451	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	42,536	0	1,473	0
Walnut Creek Sewer Reserve	58,427	0	229	0
Bucyrus Sewer Reserve	3,407	0	0	3,000
Clerk Technology	69,546	0	12,548	0
Treasurer Technology	40,350	0	12,548	32,183
Airport Hangar	1,067	0	13,167	12,796
Fire District No. 1 Maintenance	168,237	620	1,270,161	1,299,605
Fire District No. 2 Maintenance	7,253	0	517,809	511,413
Fire District No. 1 Special Machinery	913,497	0	347,000	559,665
Fire District No. 2 Special Machinery	568,313	0	146,123	0
Special Alcohol Control	48,603	0	58,040	45,000
Special Drug Forfeiture	39,514	0	(560)	34,138
Bucyrus Lights	1,190	0	4,232	2,559
Hillsdale Lights	7,265	0	6,505	6,124
Insurance Reimbursement	18,167	0	154,363	74,569
Sales tax - Jail Project	1,603,201	0	1,717,764	1,438,865
1/4 Cent Sales Tax	1,014,373	0	1,717,764	1,300,000
Community Corrections	367,029	0	281,826	448,014
CC Adult Services Fees	0	0	271,664	462
CC Juvenile Services Fees	0	0	60,209	693

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>		
\$ 5,541,296	\$ 1,466,466	\$ 7,007,762		
382,323	935,526	1,317,849	<b>Composition of ending cash</b>	
203,082	0	203,082	Cash on hand and checks	\$ 2,600
454,463	0	454,463	<b>Bank deposits</b>	
12,778	1,189	13,967	Checking/Savings	76,521,115
436	165	601	Schedule 3 accounts not on books	<u>68,737</u>
63,634	1,721	65,355	Total cash and investments	76,592,452
2,790	1,329	4,119	Agency funds per	
34,227	0	34,227	Schedule 3	<u>(45,359,495)</u>
370,730	0	370,730		<u>\$ 31,232,957</u>
24,110	0	24,110		
15,768	0	15,768		
115,251	915	116,166		
110,885	34,916	145,801		
(29,712)	31,902	2,190		
85,330	0	85,330		
401	0	401		
19,275	0	19,275		
326,845	0	326,845		
254,850	0	254,850		
1,948,464	418	1,948,882		
1,580,768	5,254	1,586,022		
4,554,089	323,214	4,877,303		
550,000	0	550,000		
46,809	0	46,809		
44,009	0	44,009		
58,656	0	58,656		
407	0	407		
82,094	0	82,094		
20,715	716	21,431		
1,438	0	1,438		
139,413	500,583	639,996		
13,649	0	13,649		
700,832	0	700,832		
714,436	0	714,436		
61,643	0	61,643		
4,816	0	4,816		
2,863	215	3,078		
7,646	471	8,117		
97,961	0	97,961		
1,882,100	0	1,882,100		
1,432,137	200,000	1,632,137		
200,841	28,509	229,350		
271,202	410	271,612		
59,516	615	60,131		

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, 2024

	<b>Beginning Unencumbered Cash Balances</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Receipts</b>	<b>Expenditures</b>
<b>Special Purpose Funds - continued</b>				
Juvenile Justice Authority	\$ 96,099	\$ 0	\$ 428,719	\$ 464,019
Juvenile Reinvestment	185,235	0	0	90,304
Sheriff's Grants	20,515	0	0	0
Cops for Tots	20,879	0	17,784	11,684
Sheriff's Support Program	7,526	0	1,745	3,070
ARPA Grant	1,691,069	258,775	108,060	2,057,904
<b>Bond and Interest Funds</b>				
Bond and Interest	343,512	0	2,251,342	2,421,116
<b>Capital Projects Funds</b>				
New Projects	2,788,189	100	4,609,030	3,929,581
880 MHz Radio System	37,599	0	0	0
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total reporting entity (excluding agency funds)	<u>\$ 25,738,833</u>	<u>\$ 265,278</u>	<u>\$ 57,205,812</u>	<u>\$ 56,856,157</u>

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 60,799	\$ 24,050	\$ 84,849
94,931	4,334	99,265
20,515	0	20,515
26,979	2,993	29,972
6,201	0	6,201
0	663,252	663,252
173,738	0	173,738
3,467,738	650,028	4,117,766
<u>37,599</u>	<u>0</u>	<u>37,599</u>
<u>\$ 26,353,766</u>	<u>\$ 4,879,191</u>	<u>\$ 31,232,957</u>

The accompanying notes are an integral part of this statement.

# MIAMI COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENTS

December 31, 2024

### NOTE A. MUNICIPAL REPORTING ENTITY

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

#### *Related Municipal Entities*

The Miami County Public Building Commission was established to acquire sites and or construct or reconstruct buildings, purchase equipment or furnish buildings to be utilized for the housing and accommodation of county offices and county businesses. The board members of this entity are the county commissioners of Miami County. The Public Building Commission's only activity for the current year was the payment of principal and interest on debt issued which is included in the bond and interest fund.

### NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the County are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County potentially could have the following types of funds.

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Funds** – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payment of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The County did not have any such funds for the current year.

**Trust Fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality reporting entity scholarship funds, etc.). The County did not have any such funds for the current year.

**Agency Fund** – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county tax collection accounts, etc.).

### NOTE C. BASIS OF ACCOUNTING

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

**Miami County, Kansas**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2024

**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 5<sup>th</sup> 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 20<sup>th</sup>.

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	Special Drug Forfeiture
Insurance Reimbursement	Community Correction Adult Service	Community Correction Juvenile Service
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.

**Miami County, Kansas**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2024

**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, 2024.

At December 31, 2024, the carrying amount of the County’s bank deposits was \$76,592,452 (which includes petty cash funds of \$2,600) and the bank balance was \$76,600,216. 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 \$76,100,216 was collateralized with securities held by the pledging financial institution’s agents in the County’s name.

*Custodial credit risk – investments:* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The County had no such investments at year end.

**NOTE F. LONG-TERM DEBT**

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds:				
Series 2014	2.00-3.65%	09/01/14	10,000,000	09/01/32
Series 2015-A	2.00-3.25%	04/23/15	284,000	09/01/30
Series 2015-B	2.00-4.00%	12/30/15	8,120,000	09/01/40
Series 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

**Miami County, Kansas**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2024

**NOTE F. LONG-TERM DEBT -continued**

	Beginning of Year	Additions	Reductions/ Payments	/End of Year	Interest Paid
Revenue Bonds:					
Series 2015-A	\$ 140,000	\$ 0	\$ 18,000	\$ 122,000	\$ 4,550
Series 2015-B	100,000	0	45,000	55,000	3,000
Series 2016	320,000	0	320,000	0	6,800
Series 2019-A	4,765,000	0	480,000	4,285,000	104,900
Series 2020-A	3,660,000	0	0	3,660,000	95,160
Series 2020-B	4,785,000	0	200,000	4,585,000	167,475
Series 2022-A	2,505,000	0	875,000	1,630,000	30,060
Series 2022-B	3,235,000	0	0	3,235,000	71,170
	<u>\$ 19,510,000</u>	<u>\$ 0</u>	<u>\$ 1,938,000</u>	<u>\$ 17,572,000</u>	<u>\$ 483,115</u>

Principal:	2025	2026	2027	2028	2029
Revenue Bonds	<u>\$ 1,674,000</u>	<u>\$ 1,754,000</u>	<u>\$ 1,800,000</u>	<u>\$ 1,856,000</u>	<u>\$ 1,846,000</u>

	2030-2034	2035-2039	Total
Revenue Bonds	<u>\$ 4,237,000</u>	<u>\$ 4,405,000</u>	<u>\$ 17,572,000</u>

Interest:	2025	2026	2027	2028	2029
Revenue Bonds	<u>\$ 437,680</u>	<u>\$ 407,383</u>	<u>\$ 373,635</u>	<u>\$ 331,355</u>	<u>\$ 287,723</u>

	2030-2034	2035-2039	Total
Revenue Bonds	<u>\$ 1,005,810</u>	<u>\$ 447,280</u>	<u>\$ 3,290,865</u>

	Balance Beginning of Year	Additions	Reductions/ Payments	Balance /End of Year	Interest Paid
Financing Leases					
Postage Meter	\$ 6,378	\$ 0	\$ 6,378	\$ 0	\$ 0
Copiers	232,022	0	75,250	156,772	0
	<u>\$ 238,400</u>	<u>\$ 0</u>	<u>\$ 81,628</u>	<u>\$ 156,772</u>	<u>\$ 0</u>

Principal:	2025	2026	2027	Total
Finance Leases	<u>\$ 75,251</u>	<u>\$ 75,250</u>	<u>\$ 6,271</u>	<u>\$ 156,772</u>

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2024, the statutory limit for the County was in excess of \$21,864,934 providing a debt margin of 4,292,934.

As of December 31, 2024 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

**Miami County, Kansas**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2024

**NOTE G. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>Transfers from:</u>	<u>Transfers to:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Special Building Improvement	K.S.A. 19-120	\$ 990,000
General Fund	Special Technology	K.S.A. 19-120	1,512,000
General Fund	Capital Improvement Projects	K.S.A. 19-120	30,000
General Fund	Equipment Reserve	K.S.A. 19-120	609,000
General Fund	Special Retirement Reserve	K.S.A. 19-120	16,451
Road & Bridge Fund	Capital Improvement Projects	K.S.A. 68-590	2,819,354
Road & Bridge Fund	Special Machinery	K.S.A. 68-590	250,000
Club Estates No. 1 Sewer	Club Estate Sewer Reserve	K.S.A. 19-119	1,473
Walnut Creek Sewer Fund	Walnut Creek Sewer Reserve	K.S.A. 19-119	229
County-wide Reappraisal Fund	Equipment Reserve	K.S.A. 19-119	20,000
Special Bridge	Capital Improvement Projects	K.S.A. 19-120	809,848
Airport Hangar Fund	Capital Improvement Projects	K.S.A. 19-120	11,573
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	146,123
Sales Tax - Jail Project	Bonds and Interest DSF	K.S.A. 19-120	1,438,865
1/4 Cent Sales Tax	Capital Improvement Projects	K.S.A. 19-120	800,000

**NOTE H. CAPITAL PROJECTS**

<u>Project Name</u>	<u>Project Authorization</u>	<u>Project Expenditures</u>
Bridge 3.5-Q.1 Replacement	205,000	23,509
Phase 2 Culvert Replacement	635,000	546,975
311 th & Victroy Intersection	1,000,125	0
223rd & Victory to Metcalf Discovery Phase	75,000	0
223rd Road Rehab	5,307,888	200,777
	<u>\$ 1,915,125</u>	<u>\$ 771,261</u>

**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

**Miami County, Kansas**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2024

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

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, 2024.

*Compensated Absences:*

Vacation leave

Employees can accrue vacation leave on a daily basis. Vacation leave accrues for an employee based on the following schedule:

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

Part-time employees working at least 20 hours per week for 50% of the regularly scheduled work period accrue vacation proportionally to the percentage of time worked.

Upon termination, any employee who has been laid off shall receive payment in full for all accrued vacation leave if employee has at least 6 months service. If reinstated within 180 days, the employee will receive credit for any remaining balance of accrued time not issued at the time of lay off.

Sick leave

	<u>Pay Period</u>	<u>Annual</u>	<u>Maximum</u>
	<u>Accrual</u>	<u>Accrual</u>	<u>Carryover</u>
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.

## Miami County, Kansas

### NOTES TO FINANCIAL STATEMENTS

December 31, 2024

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

Upon termination, an employee in good standing with a minimum of two years of service shall be compensated for 3% per year up to 50% of the employee's accumulated sick time. Employees retiring from the County shall be compensated for 4% per year up to 100% of the employee's accumulated sick time. Sick leave and vacation paid out under this plan for the year ended December 31, 2024 was \$239,758.

The accrued leave liability as of December 31, 2024 was \$2,706,762. 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Ks. 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were \$773,039 for KPERS and \$1,249,370 for KP&F for the year ended December 31, 2024.

##### Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported to KPERS was \$8,034,049 and \$12,090,178 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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](http://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.

**Miami County, Kansas**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2024

**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, 2024.

*Subsequent Events:* The County evaluated subsequent events through July 2, 2025, 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, 2024

	Certified Budget	Adjustment for Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental type funds</b>					
General Fund	\$ 28,787,311	\$ 200,936	\$ 28,988,247	\$ 28,156,745	\$ (831,502)
<b>Special Purpose Fund</b>					
Road and Bridge	10,846,064	9,166	10,855,230	9,903,497	(951,733)
Solid Waste	54,600	0	54,600	5,000	(49,600)
County Fuel System	837,363	0	837,363	540,470	(296,893)
Club Estates #1 Sewer	25,000	0	25,000	25,000	0
Club Estates #1 Lights	1,700	0	1,700	1,700	0
Walnut Creek #3 Sewer	46,400	0	46,400	46,400	0
Bucyrus Sewer	54,200	0	54,200	50,184	(4,016)
911 Emergency Wireless	275,000	0	275,000	251,419	(23,581)
County Wide Reappraisal	692,657	0	692,657	579,813	(112,844)
Motor Vehicle	384,000	69	384,069	384,037	(32)
Special Bridge	828,000	0	828,000	815,123	(12,877)
Special Technology	830,367	0	830,367	687,519	(142,848)
Airport Hangar	14,444	0	14,444	12,796	(1,648)
<b>Fire Districts</b>					
No. 1 Maintenance	1,301,115	0	1,301,115	1,299,605	(1,510)
No. 2 Maintenance	511,413	0	511,413	511,413	0
No. 1 Special Machinery	808,182	0	808,182	559,665	(248,517)
No. 2 Special Machinery	400,000	0	400,000	0	(400,000)
Special Alcohol Control	45,000	0	45,000	45,000	0
Bucyrus Lights	4,953	0	4,953	2,559	(2,394)
Hillsdale Lights	12,120	0	12,120	6,124	(5,996)
Sales tax - Jail Project	1,650,000	0	1,650,000	1,438,865	(211,135)
1/4 Cent Sales Tax	1,300,000	0	1,300,000	1,300,000	0
Community Corrections	451,476	0	451,476	448,014	(3,462)
Juvenile Justice Authority	464,019	0	464,019	464,019	0
Juvenile Reinvestment	105,000	0	105,000	90,304	(14,696)
<b>Bond and Interest Fund</b>					
Bond and Interest	2,521,115	0	2,521,115	2,421,116	(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, 2024

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

	2024			Variance Over (Under)
	2023 Actual	Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and Shared Revenue</b>				
Ad Valorem Tax	\$ 17,180,567	\$ 19,008,976	\$ 19,376,258	\$ (367,282)
Delinquent Tax	261,713	347,385	250,000	97,385
Motor Vehicle Tax	1,463,170	1,438,476	1,360,741	77,735
Recreational/ Commercial/ Watercraft	38,742	36,490	32,929	3,561
16/20M Vehicle Tax	43,052	41,680	42,342	(662)
Commercial Vehicle	71,988	68,162	62,791	5,371
Watercraft	0	0	11,211	(11,211)
MVL - Rental Excise Tax	398	385	0	385
Mineral Tax	2,868	942	1,000	(58)
Local Alcoholic Liquor Tax	33,898	41,059	28,000	13,059
Local Sales Tax	1,049,711	1,017,257	1,050,000	(32,743)
Payment In Lieu of Taxes	72,588	77,423	40,000	37,423
<b>Licenses, Permits and Fees</b>				
Licenses, Permits and Fees	581,183	564,064	300,000	264,064
Fees for Services	665,769	719,167	626,000	93,167
<b>Charges for Services</b>				
Emergency Medical Services	1,545,472	1,725,308	1,450,000	275,308
Fuel Sales	122,345	114,596	100,000	14,596
Rent	62,516	56,791	50,000	6,791
<b>Investment Income</b>	1,506,871	1,491,959	800,000	691,959
<b>Penalties &amp; Interest</b>	220,591	306,273	200,000	106,273
<b>Grants</b>	766,385	906,718	599,825	306,893
<b>Miscellaneous</b>	347,325	145,206	1,000	144,206
<b>Reimbursements</b>	10,216	52,844	0	52,844
<b>Open Records Copies</b>	2,543	2,886	0	2,886
<b>Total cash receipts</b>	<u>26,049,911</u>	<u>28,164,047</u>	<u>\$ 26,382,097</u>	<u>\$ 1,781,950</u>
<b>Expenditures</b>				
Administration	419,770	569,236	\$ 460,976	\$ 108,260
Human Resources	225,683	256,004	257,320	(1,316)
Information Systems	170,858	185,295	198,588	(13,293)
Building & Grounds	344,803	410,922	367,720	43,202
Appraisal	81,422	86,236	97,705	(11,469)
Building Inspection	367,891	387,515	484,271	(96,756)
Codes Court	3,007	3,026	8,100	(5,074)
County Attorney	482,192	485,688	590,867	(105,179)
County Clerk	348,596	393,555	480,384	(86,829)
County Commissioners	188,943	213,550	268,013	(54,463)
County Counselor	90,505	0	139,553	(139,553)
County-Wide Services	458,453	376,950	2,305,500	(1,928,550)

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, 2024

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

	2023		2024		Variance Over (Under)
	Actual		Actual	Budget	
<b>Expenditures - continued</b>					
District Court	\$ 372,976	\$	388,388	\$ 380,447	\$ 7,941
Community Health	829,884		965,988	871,575	94,413
Noxious Weed	134,694		140,141	140,319	(178)
Household Hazardous Waste	11,224		1,469	14,900	(13,431)
GIS Mapping/Land Info	116,693		119,556	127,559	(8,003)
Planning and Zoning	331,399		399,749	451,465	(51,716)
Register of Deeds	202,683		231,045	217,717	13,328
County Sheriff	4,712,518		3,913,612	4,257,315	(343,703)
Emergency Communication	0		740,782	0	740,782
Emergency Management	284,733		316,280	252,564	63,716
Jail Operations	2,537,295		2,623,395	2,407,577	215,818
Soil Conservation	54,385		54,385	54,385	0
County Treasurer	225,888		246,279	331,225	(84,946)
Administrative Election	241,701		283,363	356,550	(73,187)
Emergency Medical Services	2,927,828		3,175,126	3,406,434	(231,308)
Employee Benefit	6,162,222		6,583,156	7,441,722	(858,566)
Property/Casualty Insurance	327,309		491,122	425,000	66,122
Contractual Agreements	0		9,371	10,000	(629)
Prosecuting Attorney Training	896		1,063	1,700	(637)
Airport	152,640		130,247	30,000	100,247
Economic Development	179,724		144,969	214,699	(69,730)
Senior Care	204,536		217,000	217,000	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		24,400	24,400	0
Mental Health	213,000		223,650	213,000	10,650
Developmental Disabilities	139,781		139,781	139,781	0
Operating Transfers	1,885,000		3,157,451	1,073,250	2,084,201
<b>Total expenditures</b>	<b>25,520,132</b>		<b>28,156,745</b>	<b>28,787,311</b>	<b>(630,566)</b>
Adjustment for Qualifying Budget Credits	0		0	200,936	(200,936)
<b>Total expenditures adjusted for budget credits</b>	<b>25,520,132</b>		<b>28,156,745</b>	<b>\$ 28,988,247</b>	<b>\$ (831,502)</b>
Receipts over (under) expenditures	529,779		7,302		
Unencumbered cash, beginning of year	4,997,790		5,527,569		
Prior year cancelled encumbrances	0		6,425		
<b>Unencumbered cash, end of year</b>	<b>\$ 5,527,569</b>		<b>\$ 5,541,296</b>		

See Independent Auditor's Report.

**Miami County, Kansas**

Schedule 2-0203

SPECIAL PURPOSE FUNDS  
ROAD AND BRIDGE FUND - 203  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For Year Ended December 31, 2024  
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

			<u>2024</u>				
	<u>2023</u>		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>		
	<u>Actual</u>		<u>Actual</u>	<u>Budget</u>	<u>Over</u>		
					<u>(Under)</u>		
<b>Cash receipts</b>							
<b>Taxes and Shared Revenue</b>							
Current Tax	\$ 3,347,686	\$	\$ 3,097,334	\$	\$ 3,145,449	\$	(48,115)
Delinquent Tax	64,438		75,520		50,000		25,520
Motor Vehicle Tax	358,994		296,194		264,055		32,139
Recreational/ Commercial/ Watercraft	9,506		7,475		6,390		1,085
16/20M Vehicle Tax	0		0		8,217		(8,217)
Commercial Vehicle	17,663		13,430		12,185		1,245
Watercraft	0		0		2,176		(2,176)
MVL - Rental Excise Tax	98		82		0		82
Payment In Lieu of Taxes	6,153		5,514		3,500		2,014
Special City/County Gas Tax	1,303,404		1,297,094		1,300,000		(2,906)
Local Sales Tax	3,154,270		3,056,894		3,100,000		(43,106)
<b>Fees</b>	7,302		8,034		0		8,034
<b>Miscellaneous</b>	1,630		1,132		0		1,132
<b>Reimbursements</b>	95,469		66,453		50,000		16,453
Total cash receipts	<u>8,366,613</u>		<u>7,925,156</u>	\$	<u>7,941,972</u>	\$	<u>(16,816)</u>
<b>Expenditures</b>							
Personnel Services	2,054,072		2,345,899	\$	2,565,214	\$	(219,315)
Contractual Services	182,597		182,748		318,100		(135,352)
Commodities	1,875,612		2,900,790		4,759,200		(1,858,410)
Vehicle Expenses	673,418		844,871		920,000		(75,129)
Capital Outlay	129,425		559,835		820,000		(260,165)
Appropriations	0		0		0		0
Operating Transfers	3,458,297		3,069,354		1,463,550		1,605,804
Total expenditures	8,373,421		9,903,497		10,846,064		(942,567)
Adjustment for Qualifying Budget Credits	<u>0</u>		<u>0</u>		9,166		(9,166)
Total expenditures adjusted for budget credits	<u>8,373,421</u>		<u>9,903,497</u>	\$	<u>10,855,230</u>	\$	<u>(951,733)</u>
Receipts over (under) expenditures	(6,808)		(1,978,341)				
Unencumbered cash, beginning of year	2,367,326		2,360,518				
Prior year cancelled encumbrances	<u>0</u>		<u>146</u>				
Unencumbered cash, end of year	\$ <u>2,360,518</u>	\$	\$ <u>382,323</u>				

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, 2024

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Rent/Lease Income	\$ 16,500	\$ 19,500	\$ 18,000	\$ 1,500
Total cash receipts	16,500	19,500	18,000	1,500
<b>Expenditures</b>				
Contractual Services	4,600	5,000	\$ 24,600	\$ (19,600)
Capital Outlay	0	0	30,000	(30,000)
Total expenditures	4,600	5,000	54,600	(49,600)
Receipts over (under) expenditures	11,900	14,500		
Unencumbered cash, beginning of year	176,682	188,582		
Unencumbered cash, end of year	\$ 188,582	\$ 203,082		

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Reimbursements	\$ 713,988	\$ 715,272	\$ 800,000	\$ (84,728)
<b>Expenditures</b>				
Contractual Services	1,550	0	\$ 23,500	\$ (23,500)
Items for Resale	567,489	534,529	791,000	(256,471)
Vehicle Expense	71,301	5,941	22,863	(16,922)
Total expenditures	640,340	540,470	\$ 837,363	\$ (296,893)
Receipts over (under) expenditures	73,648	174,802		
Unencumbered cash, beginning of year	206,013	279,661		
Unencumbered cash, end of year	\$ 279,661	\$ 454,463		

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Special Assessments	\$ 18,000	\$ 18,001	\$ 18,000	\$ 1
<b>Expenditures</b>				
Contractual	19,061	21,140	\$ 17,400	\$ 3,740
Commodities	2,293	2,387	4,800	(2,413)
Operating Transfers	2,800	1,473	2,800	(1,327)
Total expenditures	24,154	25,000	\$ 25,000	\$ 0
Receipts over (under) expenditures	(6,154)	(6,999)		
Unencumbered cash, beginning of year	25,931	19,777		
Unencumbered cash, end of year	\$ 19,777	\$ 12,778		

**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, 2024

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

	<u>2023</u>	<u>2024</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Cash receipts</b>				
Special Assessments	\$ 1,700	\$ 1,700	\$ 1,700	\$ 0
<b>Expenditures</b>				
Contractual Services	1,700	1,700	\$ 1,700	\$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, beginning of year	<u>436</u>	<u>436</u>		
Unencumbered cash, end of year	\$ <u>436</u>	\$ <u>436</u>		

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Special Assessments	\$ 43,545	\$ 42,185	\$ 43,000	\$ (815)
<b>Expenditures</b>				
Contractual Services	21,152	43,561	\$ 32,000	\$ 11,561
Commodities	8,737	2,610	6,500	(3,890)
Operating Transfers	6,000	229	7,900	(7,671)
Total expenditures	35,889	46,400	\$ 46,400	\$ 0
Receipts over (under) expenditures	7,656	(4,215)		
Unencumbered cash, beginning of year	60,191	67,847		
Prior year cancelled encumbrances	0	2		
Unencumbered cash, end of year	\$ 67,847	\$ 63,634		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0234

SPECIAL PURPOSE FUNDS  
 BUCYRUS SEWER - 234  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2024  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023		2024		Variance Over (Under)
	Actual	Actual	Actual	Budget	
<b>Cash receipts</b>					
User Fees	\$ 43,250	\$ 44,395	\$ 48,000	\$	(3,605)
Special Assessments	4,954	7,755	5,000		2,755
Total cash receipts	<u>48,204</u>	<u>52,150</u>	<u>\$ 53,000</u>	\$	<u>(850)</u>
<b>Expenditures</b>					
Contractual Services	48,242	44,841	\$ 44,200	\$	641
Commodities	2,127	5,343	10,000		(4,657)
Operating Transfers	2,500	0	0		0
Total expenditures	<u>52,869</u>	<u>50,184</u>	<u>\$ 54,200</u>	\$	<u>(4,016)</u>
Receipts over (under) expenditures	(4,665)	1,966			
Unencumbered cash, beginning of year	<u>5,489</u>	<u>824</u>			
Unencumbered cash, end of year	<u>\$ 824</u>	<u>\$ 2,790</u>			

See Independent Auditor's Report.

**Miami County, Kansas**

Schedule 2-0309

SPECIAL PURPOSE FUNDS  
JAIL PRISONER COMMISSIONS - 0309  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2024  
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Commissions on Commissary Sales/ Inmate Funds	\$ 30,750	\$ 20,150
Miscellaneous	<u>5,556</u>	<u>2,617</u>
Total cash receipts	<u>36,306</u>	<u>22,767</u>
<b>Expenditures</b>		
Capital Outlay	<u>35,431</u>	<u>59,534</u>
Receipts over (under) expenditures	875	(36,767)
Unencumbered cash, beginning of year	<u>70,119</u>	<u>70,994</u>
Unencumbered cash, end of year	<u>\$ 70,994</u>	<u>\$ 34,227</u>

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, 2024

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Fees	\$ 273,426	\$ 277,784	\$ 260,000	\$ 17,784
Investment Income	2,578	2,692	725	1,967
Total cash receipts	<u>276,004</u>	<u>280,476</u>	<u>\$ 260,725</u>	<u>\$ 19,751</u>
<b>Expenditures</b>				
Contractual Services	190,216	251,419	\$ 175,000	\$ 76,419
Capital Outlay	31,474	0	100,000	(100,000)
Total expenditures	<u>221,690</u>	<u>251,419</u>	<u>\$ 275,000</u>	<u>\$ (23,581)</u>
Receipts over (under) expenditures	54,314	29,057		
Unencumbered cash, beginning of year	<u>287,359</u>	<u>341,673</u>		
Unencumbered cash, end of year	<u>\$ 341,673</u>	<u>\$ 370,730</u>		

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Miscellaneous	\$ 6,549	\$ 2,101
<b>Expenditures</b>		
Commodities	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	6,549	2,101
Unencumbered cash, beginning of year	<u>15,460</u>	<u>22,009</u>
Unencumbered cash, end of year	<u>\$ 22,009</u>	<u>\$ 24,110</u>

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Fees	\$ 1,852	\$ 1,658
<b>Expenditures</b>		
Commodities	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	1,852	1,658
Unencumbered cash, beginning of year	<u>12,258</u>	<u>14,110</u>
Unencumbered cash, end of year	<u>\$ 14,110</u>	<u>\$ 15,768</u>

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

	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>		
Compensation to Income	\$ 59,255	\$ 64,728
<b>Expenditures</b>		
Contractual Services	0	5,884
Commodities	0	9,269
Total expenditures	0	15,153
Receipts over (under) expenditures	59,255	49,575
Unencumbered cash, beginning of year	6,421	65,676
Unencumbered cash, end of year	\$ 65,676	\$ 115,251

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and Shared Revenue</b>				
Current Tax	\$ 539,982	\$ 595,194	\$ 605,710	\$ (10,516)
Delinquent Tax	7,990	10,735	7,000	3,735
Motor Vehicle Tax	42,222	44,274	42,662	1,612
Recreational Vehicle Tax	1,118	1,125	1,032	93
16/20M Vehicle tax	0	0	1,328	(1,328)
Commercial Motor Vehicle	2,077	2,127	1,969	158
Watercraft	0	0	352	(352)
MVL - Rental Excise Tax	12	12	0	12
Payment In Lieu of Taxes	994	1,061	0	1,061
<b>Open Records Fees</b>	0	0	0	0
<b>Service fees</b>	8,706	11,162	7,200	3,962
<b>Total cash receipts</b>	<u>603,101</u>	<u>665,690</u>	<u>\$ 667,253</u>	<u>\$ (1,563)</u>
<b>Expenditures</b>				
Personnel Services	553,548	505,708	\$ 692,657	\$ (186,949)
Contractual Services	38,999	41,814	0	41,814
Commodities	5,913	4,559	0	4,559
Vehicle Expense	3,258	7,732	0	7,732
Operating Transfer	30,000	20,000	0	20,000
<b>Total expenditures</b>	<u>631,718</u>	<u>579,813</u>	<u>\$ 692,657</u>	<u>\$ (112,844)</u>
Receipts over (under) expenditures	(28,617)	85,877		
Unencumbered cash, beginning of year	<u>53,625</u>	<u>25,008</u>		
Unencumbered cash, end of year	<u>\$ 25,008</u>	<u>\$ 110,885</u>		

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Fees</b>				
Motor Vehicle Registration Fees	\$ 332,023	\$ 338,946	\$ 361,000	\$ (22,054)
Lien Holder Fees	4,485	4,365	5,000	(635)
Drivers License Fees	14,982	14,993	15,000	(7)
Tag Recovery Fee	20	69	0	69
<b>Miscellaneous</b>	<u>2,800</u>	<u>2,465</u>	<u>3,000</u>	<u>(535)</u>
Total cash receipts	<u>354,310</u>	<u>360,838</u>	<u>\$ 384,000</u>	<u>\$ (23,162)</u>
<b>Expenditures</b>				
Personnel Services	338,593	360,732	\$ 347,101	\$ 13,631
Contractual Services	17,463	15,608	22,800	(7,192)
Commodities	4,148	7,382	11,799	(4,417)
Vehicle Expense	360	300	2,300	(2,000)
Miscellaneous Disbursement	<u>12</u>	<u>15</u>	<u>0</u>	<u>15</u>
Total expenditures	<u>360,576</u>	<u>384,037</u>	<u>384,000</u>	<u>37</u>
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>69</u>	<u>(69)</u>
Total expenditures adjusted for budget credits	<u>360,576</u>	<u>384,037</u>	<u>\$ 384,069</u>	<u>\$ (32)</u>
Receipts over (under) expenditures	(6,266)	(23,199)		
Unencumbered cash, beginning of year	543	(5,723)		
Prior year cancelled encumbrances	<u>0</u>	<u>(790)</u>		
Unencumbered cash, end of year	<u>\$ (5,723)</u>	<u>\$ (29,712)</u>		

This fund is not required to be budgeted. The budget for this fund which is in the published budget is for internal purposes only.

**Miami County, Kansas**

Schedule 2-0324

SPECIAL PURPOSE FUNDS  
OFFENDER REGISTRATION - 324  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2024  
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Miscellaneous	\$ 10,740	\$ 10,725
<b>Expenditures</b>		
Commodities	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	10,740	10,725
Unencumbered cash, beginning of year	<u>63,865</u>	<u>74,605</u>
Unencumbered cash, end of year	<u>\$ 74,605</u>	<u>\$ 85,330</u>

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Delinquent Tax	\$ 0	\$ 0
<b>Expenditures</b>		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>401</u>	<u>401</u>
Unencumbered cash, end of year	<u>\$ 401</u>	<u>\$ 401</u>

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and Shared Revenue</b>				
Current Tax	\$ 746,879	\$ 729,162	\$ 741,388	\$ (12,226)
Delinquent Tax	11,708	14,995	10,000	4,995
Motor Vehicle Tax	61,969	62,019	58,961	3,058
Recreational/ Commercial/ Watercraft	1,641	1,574	1,427	147
16/20M Vehicle Tax	0	0	1,835	(1,835)
Commercial Motor Vehicle	3,049	2,951	2,721	230
Watercraft	0	0	486	(486)
Payment In Lieu of Taxes	1,374	1,299	0	1,299
MVL - Rental Excise Tax	17	17	0	17
Total cash receipts	<u>826,637</u>	<u>812,017</u>	<u>\$ 816,818</u>	<u>\$ (4,801)</u>
<b>Expenditures</b>				
Contractual Services	26,450	5,275	\$ 828,000	\$ (822,725)
Capital Outlay	16,766	0	0	0
Operating Transfers	<u>784,587</u>	<u>809,848</u>	<u>0</u>	<u>809,848</u>
Total expenditures	<u>827,803</u>	<u>815,123</u>	<u>\$ 828,000</u>	<u>\$ (12,877)</u>
Receipts over (under) expenditures	(1,166)	(3,106)		
Unencumbered cash, beginning of year	<u>23,547</u>	<u>22,381</u>		
Unencumbered cash, end of year	<u>\$ 22,381</u>	<u>\$ 19,275</u>		

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Operating Transfers	\$ 0	\$ 0
<b>Expenditures</b>		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>326,845</u>	<u>326,845</u>
Unencumbered cash, end of year	<u>\$ 326,845</u>	<u>\$ 326,845</u>

**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, 2024

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Operating Transfers	\$ 0	\$ 250,000
<b>Expenditures</b>		
Capital Outlay	<u>262,220</u>	<u>22,260</u>
Receipts over (under) expenditures	(262,220)	227,740
Unencumbered cash, beginning of year	<u>289,330</u>	<u>27,110</u>
Unencumbered cash, end of year	<u>\$ 27,110</u>	<u>\$ 254,850</u>

**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, 2024

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Fees	\$ 48,426	\$ 50,192
Miscellaneous	37,599	0
Operating Transfers	<u>235,000</u>	<u>629,000</u>
Total cash receipts	<u>321,025</u>	<u>679,192</u>
<b>Expenditures</b>		
Personnel Services	0	8,413
Contractual services	49,783	172,775
Commodities	290	0
Capital outlay	<u>14,385</u>	<u>1,505</u>
Total expenditures	<u>64,458</u>	<u>182,693</u>
Receipts over (under) expenditures	256,567	496,499
Unencumbered cash, beginning of year	<u>1,195,398</u>	<u>1,451,965</u>
Unencumbered cash, end of year	<u>\$ 1,451,965</u>	<u>\$ 1,948,464</u>

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Operating transfers	\$ 1,100,000	\$ 1,512,000	\$ 750,000	\$ 762,000
<b>Expenditures</b>				
Contractual services	399,506	584,862	\$ 630,367	\$ (45,505)
Commodities	28,687	15,777	100,000	(84,223)
Capital outlay	49,977	86,880	100,000	(13,120)
Total expenditures	478,170	687,519	\$ 830,367	\$ (142,848)
Receipts over (under) expenditures	621,830	824,481		
Unencumbered cash, beginning of year	134,457	756,287		
Unencumbered cash, end of year	\$ 756,287	\$ 1,580,768		

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, 2024

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Operating Transfers	\$ 550,000	\$ 1,512,396
Grants	0	47,417
Miscellaneous	19,800	19,800
Total cash receipts	<u>569,800</u>	<u>1,579,613</u>
<b>Expenditures</b>		
Contractual Services	15,356	361,257
Commodities	55,600	0
Capital Outlay	43,909	21,589
Total expenditures	<u>114,865</u>	<u>382,846</u>
Receipts over (under) expenditures	454,935	1,196,767
Unencumbered cash, beginning of year	<u>2,902,387</u>	<u>3,357,322</u>
Unencumbered cash, end of year	\$ <u><u>3,357,322</u></u>	\$ <u><u>4,554,089</u></u>

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2-0337**

SPECIAL PURPOSE FUNDS  
SPECIAL RETIREMENT - 337  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2024  
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Operating Transfers	\$ 0	\$ 16,451
<b>Expenditures</b>		
Salaries	<u>16,451</u>	<u>0</u>
Receipts over (under) expenditures	(16,451)	16,451
Unencumbered cash, beginning of year	<u>550,000</u>	<u>533,549</u>
Unencumbered cash, end of year	<u>\$ 533,549</u>	<u>\$ 550,000</u>

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2-0338**

SPECIAL PURPOSE FUNDS  
SPECIAL TAX REFUND - 338  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2024  
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	<u>2023</u> <u>Actual</u>		<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>			
Operating Transfers	\$ 0	\$	0
<b>Expenditures</b>			
Other	<u>0</u>		<u>0</u>
Receipts over (under) expenditures	0		0
Unencumbered cash, beginning of year	<u>46,809</u>		<u>46,809</u>
Unencumbered cash, end of year	<u>\$ 46,809</u>	\$	<u>46,809</u>

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2-0340**

SPECIAL PURPOSE FUNDS  
CLUB ESTATE SEWER RESERVE - 340  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2024  
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Operating Transfers	\$ 2,800	\$ 1,473
<b>Expenditures</b>		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	2,800	1,473
Unencumbered cash, beginning of year	<u>39,736</u>	<u>42,536</u>
Unencumbered cash, end of year	<u>\$ 42,536</u>	<u>\$ 44,009</u>

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Operating Transfers	\$ 6,000	\$ 229
<b>Expenditures</b>		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	6,000	229
Unencumbered cash, beginning of year	<u>52,427</u>	<u>58,427</u>
Unencumbered cash, end of year	<u>\$ 58,427</u>	<u>\$ 58,656</u>

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, 2024

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Operating Transfers	\$ 2,500	\$ 0
<b>Expenditures</b>		
Contractual Services	<u>0</u>	<u>3,000</u>
Receipts over (under) expenditures	2,500	(3,000)
Unencumbered cash, beginning of year	<u>907</u>	<u>3,407</u>
Unencumbered cash, end of year	<u>\$ 3,407</u>	<u>\$ 407</u>

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Miscellaneous	\$ 12,107	\$ 12,548
<b>Expenditures</b>		
Capital Outlay	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	12,107	12,548
Unencumbered cash, beginning of year	<u>57,439</u>	<u>69,546</u>
Unencumbered cash, end of year	<u>\$ 69,546</u>	<u>\$ 82,094</u>

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Miscellaneous	\$ 12,106	\$ 12,548
<b>Expenditures</b>		
Contractual Service	4,187	558
Commodities	18,467	17,728
Capital Outlay	16,184	13,897
Total expenditures	38,838	32,183
Receipts over (under) expenditures	(26,732)	(19,635)
Unencumbered cash, beginning of year	67,082	40,350
Unencumbered cash, end of year	\$ <u>40,350</u>	\$ <u>20,715</u>

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, 2024

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

	2023		2024		Variance Over (Under)
	Actual	Actual	Budget		
<b>Cash receipts</b>					
Sales Tax	\$ 1,712	\$ 1,707	\$ 2,500	\$	(793)
Delinquent Taxes	11	0	0		0
Rental Income	12,510	11,460	11,880		(420)
Total cash receipts	14,233	13,167	\$ 14,380	\$	(1,213)
<b>Expenditures</b>					
Contractual Services	1,300	1,223	\$ 2,200	\$	(977)
Commodities	0	0	250		(250)
Operating Transfers	12,300	11,573	11,994		(421)
Total expenditures	13,600	12,796	\$ 14,444	\$	(1,648)
Receipts over (under) expenditures	633	371			
Unencumbered cash, beginning of year	434	1,067			
Unencumbered cash, end of year	\$ 1,067	\$ 1,438			

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and Shared Revenue</b>				
Current Tax	\$ 902,453	\$ 1,166,982	\$ 1,183,620	\$ (16,638)
Delinquent Tax	13,747	19,261	0	19,261
Motor Vehicle Tax	77,764	76,232	67,429	8,803
Recreational Vehicle Tax	2,542	2,346	2,119	227
16/20M Vehicle Tax	17	17	3,197	(3,180)
Commercial Motor Vehicle	5,438	5,084	4,483	601
Watercraft	0	0	804	(804)
<b>Reimbursements</b>	0	239	0	239
Total cash receipts	1,001,961	1,270,161	\$ 1,261,652	\$ 8,509
<b>Expenditures</b>				
Personnel Services	18,485	19,598	\$ 16,000	\$ 3,598
Contractual Services	385,863	459,905	554,415	(94,510)
Commodities	24,048	37,814	149,500	(111,686)
Vehicle Expense	28,142	77,455	57,450	20,005
Capital Outlay	162,067	404,833	10,000	394,833
Operating Transfers	300,000	300,000	513,750	(213,750)
Total expenditures	918,605	1,299,605	\$ 1,301,115	\$ (1,510)
Receipts over (under) expenditures	83,356	(29,444)		
Unencumbered cash, beginning of year	84,881	168,237		
Prior year cancelled encumbrances	0	620		
Unencumbered cash, end of year	\$ 168,237	\$ 139,413		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0415

SPECIAL PURPOSE FUNDS  
 FIRE DISTRICT NO. 2 MAINTENANCE FUND - 415  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2024  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and Shared Revenue</b>				
Current Tax	\$ 421,562	\$ 472,487	\$ 476,111	\$ (3,624)
Delinquent Tax	5,984	8,191	2,500	5,691
Motor Vehicle Tax	36,665	35,387	31,108	4,279
Recreational Vehicle Tax	1,218	1,121	992	129
16/20M Vehicle Tax	0	0	1,180	(1,180)
Commercial Motor Vehicle	635	623	808	(185)
Watercraft	0	0	348	(348)
Total cash receipts	<u>466,064</u>	<u>517,809</u>	<u>\$ 513,047</u>	<u>\$ 4,762</u>
<b>Expenditures</b>				
Contractual Services	332,837	365,290	\$ 365,073	\$ 217
Operating Transfers	<u>130,000</u>	<u>146,123</u>	<u>146,340</u>	<u>(217)</u>
Total expenditures	<u>462,837</u>	<u>511,413</u>	<u>\$ 511,413</u>	<u>\$ 0</u>
Receipts over (under) expenditures	3,227	6,396		
Unencumbered cash, beginning of year	<u>4,026</u>	<u>7,253</u>		
Unencumbered cash, end of year	<u>\$ 7,253</u>	<u>\$ 13,649</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0417

SPECIAL PURPOSE FUNDS  
 FIRE DISTRICT NO. 1 SPECIAL MACHINERY FUND - 417  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS

For Year Ended December 31, 2024

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Operating Transfers	\$ 300,000	\$ 300,000	\$ 513,750	\$ (213,750)
Reimbursements	0	47,000	0	47,000
Total cash receipts	300,000	347,000	\$ 513,750	\$ (166,750)
<b>Expenditures</b>				
Commodities	0	26,334	\$ 0	\$ 26,334
Capital Outlay	97,844	533,331	808,182	(274,851)
Total expenditures	97,844	559,665	\$ 808,182	\$ (248,517)
Receipts over (under) expenditures	202,156	(212,665)		
Unencumbered cash, beginning of year	711,341	913,497		
Unencumbered cash, end of year	\$ 913,497	\$ 700,832		

**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, 2024

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

	<u>2022</u>	<u>2023</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Operating Transfers	\$ 130,000	\$ 146,123	\$ <u>146,340</u>	\$ <u>(217)</u>
<b>Expenditures</b>				
Capital Outlay	<u>0</u>	<u>0</u>	\$ <u>400,000</u>	\$ <u>(400,000)</u>
Total expenditures	<u>0</u>	<u>0</u>	\$ <u>400,000</u>	\$ <u>(400,000)</u>
Receipts over (under) expenditures	130,000	146,123		
Unencumbered cash, beginning of year	<u>438,313</u>	<u>568,313</u>		
Unencumbered cash, end of year	\$ <u>568,313</u>	\$ <u>714,436</u>		

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

	<u>2023</u>	<u>2024</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
<b>Taxes and Shared Revenue</b>				
Special Alcohol Tax	\$ 54,530	\$ 58,040	\$ 55,000	\$ 3,040
<b>Expenditures</b>				
Contractual Services	45,000	45,000	\$ 45,000	\$ 0
Receipts over (under) expenditures	9,530	13,040		
Unencumbered cash, beginning of year	39,073	48,603		
Unencumbered cash, end of year	\$ 48,603	\$ 61,643		

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Investment Income	\$ 42,994	\$ (560)
<b>Expenditures</b>		
Contractual Services	3,589	11,487
Commodities	4,439	15,409
Capital Outlay	0	7,242
Total expenditures	<u>8,028</u>	<u>34,138</u>
Receipts over (under) expenditures	34,966	(34,698)
Unencumbered cash, beginning of year	<u>4,548</u>	<u>39,514</u>
Unencumbered cash, end of year	<u>\$ 39,514</u>	<u>\$ 4,816</u>

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and Shared Revenue</b>				
Current Tax	\$ 3,508	\$ 3,508	\$ 3,583	\$ (75)
Delinquent Tax	7	160	5	155
Motor Vehicle Tax	234	515	467	48
Recreational Vehicle Tax	5	9	9	0
16/20M Vehicle Tax	0	0	3	(3)
Commercial Motor Vehicle	20	40	28	12
Total cash receipts	<u>3,774</u>	<u>4,232</u>	<u>\$ 4,095</u>	<u>\$ 137</u>
<b>Expenditures</b>				
Contractual	<u>3,577</u>	<u>2,559</u>	<u>\$ 4,953</u>	<u>\$ (2,394)</u>
Total expenditures	<u>3,577</u>	<u>2,559</u>	<u>\$ 4,953</u>	<u>\$ (2,394)</u>
Receipts over (under) expenditures	197	1,673		
Unencumbered cash, beginning of year	<u>993</u>	<u>1,190</u>		
Unencumbered cash, end of year	<u>\$ 1,190</u>	<u>\$ 2,863</u>		

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

	2023		2024		Variance Over (Under)
	Actual	Actual	Budget		
<b>Cash receipts</b>					
<b>Taxes and Shared Revenue</b>					
Current Tax	\$ 5,988	\$ 5,920	\$ 6,149	\$	(229)
Delinquent Tax	179	136	50		86
Motor VehicleTax	436	396	461		(65)
Recreational VehicleTtax	32	18	10		8
16/20M Vehicle Tax	0	0	7		(7)
Commercial Motor Vehicle	26	35	23		12
Total cash receipts	<u>6,661</u>	<u>6,505</u>	<u>\$ 6,700</u>	<u>\$</u>	<u>(195)</u>
<b>Expenditures</b>					
Contractual Services	<u>7,124</u>	<u>6,124</u>	<u>\$ 12,120</u>	<u>\$</u>	<u>(5,996)</u>
Total expenditures	<u>7,124</u>	<u>6,124</u>	<u>\$ 12,120</u>	<u>\$</u>	<u>(5,996)</u>
Receipts over (under) expenditures	(463)	381			
Unencumbered cash, beginning of year	<u>7,728</u>	<u>7,265</u>			
Unencumbered cash, end of year	<u>\$ 7,265</u>	<u>\$ 7,646</u>			

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Miscellaneous	\$ 12,084	\$ 154,363
<b>Expenditures</b>		
Vehicle Expenses	<u>0</u>	<u>74,569</u>
Total expenditures	<u>0</u>	<u>74,569</u>
Receipts over (under) expenditures	12,084	79,794
Unencumbered cash, beginning of year	<u>6,083</u>	<u>18,167</u>
Unencumbered cash, end of year	<u>\$ 18,167</u>	<u>\$ 97,961</u>

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Sales Tax	\$ 1,752,555	\$ 1,717,764	\$ 1,650,000	\$ 67,764
Total cash receipts	<u>1,752,555</u>	<u>1,717,764</u>	<u>1,650,000</u>	<u>67,764</u>
<b>Expenditures</b>				
Operating Transfers	<u>1,474,970</u>	<u>1,438,865</u>	<u>1,650,000</u>	<u>(211,135)</u>
Total expenditures	<u>1,474,970</u>	<u>1,438,865</u>	<u>\$ 1,650,000</u>	<u>\$ (211,135)</u>
Receipts over (under) expenditures	277,585	278,899		
Unencumbered cash, beginning of year	<u>1,325,616</u>	<u>1,603,201</u>		
Unencumbered cash, end of year	<u>\$ 1,603,201</u>	<u>\$ 1,882,100</u>		

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and Shared Revenue</b>				
Sales Tax	\$ 1,752,555	\$ 1,717,764	\$ 1,650,000	\$ 67,764
<b>Expenditures</b>				
Contractual	0	500,000	\$ 500,000	\$ 0
Operating Transfer	1,297,166	800,000	800,000	0
Total expenditures	1,297,166	1,300,000	\$ 1,300,000	\$ 0
Receipts over (under) expenditures	455,389	417,764		
Unencumbered cash, beginning of year	558,984	1,014,373		
Unencumbered cash, end of year	\$ 1,014,373	\$ 1,432,137		

Miami County, Kansas

Schedule 2-0982

SPECIAL PURPOSE FUNDS  
COMMUNITY CORRECTIONS ADULT SERVICES FEES - 982  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For Year Ended December 31, 2024

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Service fees	\$ 0	\$ 271,664
Total cash receipts	<u>0</u>	<u>271,664</u>
<b>Expenditures</b>		
Commodities	<u>0</u>	<u>462</u>
Total expenditures	<u>0</u>	<u>462</u>
Receipts over (under) expenditures	0	271,202
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 271,202</u>

Miami County, Kansas

Schedule 2-0983

SPECIAL PURPOSE FUNDS  
COMMUNITY CORRECTIONS JUVENILE SERVICES FEES - 983  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For Year Ended December 31, 2024  
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Service fees	\$ 0	\$ 60,209
Total cash receipts	<u>0</u>	<u>60,209</u>
<b>Expenditures</b>		
Commodities	<u>0</u>	<u>693</u>
Total expenditures	<u>0</u>	<u>693</u>
Receipts over (under) expenditures	0	59,516
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 59,516</u>

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Grants	\$ 508,467	\$ 519,400	\$ 425,000	\$ 94,400
Service fees	34,600	(237,574)	20,000	(257,574)
Total cash receipts	543,067	281,826	\$ 445,000	\$ (163,174)
<b>Expenditures</b>				
Personnel Services	373,089	382,062	\$ 400,000	\$ (17,938)
Contractual Services	89,742	35,404	43,869	(8,465)
Commodities	3,865	4,896	4,575	321
Capital Outlay	0	23,328	0	23,328
Vehicle Expense	2,590	2,324	3,032	(708)
Total expenditures	469,286	448,014	\$ 451,476	\$ (3,462)
Receipts over (under) expenditures	73,781	(166,188)		
Unencumbered cash, beginning of year	293,248	367,029		
Unencumbered cash, end of year	\$ 367,029	\$ 200,841		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0985

SPECIAL PURPOSE FUNDS  
 JUVENILE JUSTICE AUTHORITY - 985  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS  
 For Year Ended December 31, 2024  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Grants	\$ 511,576	\$ 485,238	\$ 475,000	\$ 10,238
Service Fees	3,060	(56,519)	5,000	(61,519)
Total cash receipts	<u>514,636</u>	<u>428,719</u>	<u>\$ 480,000</u>	<u>\$ (51,281)</u>
<b>Expenditures</b>				
Personnel Services	458,954	395,739	\$ 400,000	\$ (4,261)
Contractual Services	39,819	35,813	49,669	(13,856)
Commodities	2,065	3,626	5,134	(1,508)
Vehicle Expense	9,011	5,513	9,216	(3,703)
Capital Outlay	0	23,328	0	23,328
Total expenditures	<u>509,849</u>	<u>464,019</u>	<u>\$ 464,019</u>	<u>\$ 0</u>
Receipts over (under) expenditures	4,787	(35,300)		
Unencumbered cash, beginning of year	<u>91,312</u>	<u>96,099</u>		
Unencumbered cash, end of year	<u>\$ 96,099</u>	<u>\$ 60,799</u>		

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Grants - Other	\$ 233,444	\$ 0	\$ 90,152	\$ (90,152)
Total cash receipts	233,444	0	90,152	(90,152)
<b>Expenditures</b>				
Personnel Services	57,409	89,283	\$ 80,000	\$ 9,283
Contractual Services	2,667	0	25,000	(25,000)
Commodities	150	42	0	42
Vehicle Expense	158	979	0	979
Capital Outlay	1,195	0	0	0
Other	73,641	0	0	0
Total expenditures	135,220	90,304	\$ 105,000	\$ (14,696)
Receipts over (under) expenditures	98,224	(90,304)		
Unencumbered cash, beginning of year	87,011	185,235		
Unencumbered cash, end of year	\$ 185,235	\$ 94,931		

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Grants</b>		
Federal	\$ 1,309	\$ 0
Foundation Fundraising	<u>11,750</u>	<u>0</u>
Total cash receipts	<u>13,059</u>	<u>0</u>
<b>Expenditures</b>		
Commodities	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	13,059	0
Unencumbered cash, beginning of year	<u>7,456</u>	<u>20,515</u>
Unencumbered cash, end of year	<u>\$ 20,515</u>	<u>\$ 20,515</u>

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Miscellaneous	\$ 14,997	\$ 17,784
Total cash receipts	<u>14,997</u>	<u>17,784</u>
<b>Expenditures</b>		
Contractual Services	7,224	4,810
Commodities	13,966	6,874
Capital Outlay	<u>347</u>	<u>0</u>
Total expenditures	<u>21,537</u>	<u>11,684</u>
Receipts over (under) expenditures	(6,540)	6,100
Unencumbered cash, beginning of year	<u>27,419</u>	<u>20,879</u>
Unencumbered cash, end of year	<u>\$ 20,879</u>	<u>\$ 26,979</u>

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2-0994**

SPECIAL PURPOSE FUNDS  
SHERIFF'S SUPPORT PROGRAM - 994  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For Year Ended December 31, 2024  
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Miscellaneous	\$ 2,225	\$ 1,745
<b>Expenditures</b>		
Commodities	<u>1,789</u>	<u>3,070</u>
Receipts over (under) expenditures	436	(1,325)
Unencumbered cash, beginning of year	<u>7,090</u>	<u>7,526</u>
Unencumbered cash, end of year	<u><u>\$ 7,526</u></u>	<u><u>\$ 6,201</u></u>

See Independent Auditor's Report.

**Miami County, Kansas**

Schedule 2-0997

SPECIAL PURPOSE FUNDS  
 ARPA GRANT - 997  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 REGULATORY BASIS  
 For Year Ended December 31, 2024  
 (With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
Investment Income	\$ 117,495	\$ 108,060
Total cash receipts	<u>117,495</u>	<u>108,060</u>
<b>Expenditures</b>		
Training Services	15,415	7,322
Contractual	21,693	418,781
Capital Outlay	418,671	1,109,405
Operating Transfers	<u>0</u>	<u>522,396</u>
Total Expenditures	<u>455,779</u>	<u>2,057,904</u>
Receipts over (under) expenditures	(338,284)	(1,949,844)
Unencumbered cash, beginning of year	2,029,353	1,691,069
Prior year cancelled encumbrances	<u>0</u>	<u>258,775</u>
Unencumbered cash, end of year	<u>\$ 1,691,069</u>	<u>\$ 0</u>

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

	2023 Actual	2024		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Taxes and Shared Revenue</b>				
Current Tax	\$ 1,054,248	\$ 700,426	\$ 712,116	\$ (11,690)
Delinquent Tax	14,073	18,240	0	18,240
Motor Vehicle Tax	81,520	86,224	83,280	2,944
Recreational Vehicle Tax	2,158	2,191	2,015	176
16/20M Vehicle Tax	0	0	2,592	(2,592)
Commercial Motor Vehicle	4,010	4,149	3,843	306
Watercraft	0	0	686	(686)
Payment in lieu of taxes	1,940	1,247	0	1,247
<b>Operating Transfer</b>	<u>1,474,970</u>	<u>1,438,865</u>	<u>1,486,865</u>	<u>(48,000)</u>
Total cash receipts	<u>2,632,919</u>	<u>2,251,342</u>	<u>\$ 2,291,397</u>	<u>\$ (40,055)</u>
<b>Expenditures</b>				
Principal	1,962,000	1,938,000	\$ 1,938,000	\$ 0
Interest	529,186	483,116	483,115	1
Fees	<u>1</u>	<u>0</u>	<u>100,000</u>	<u>(100,000)</u>
Total expenditures	<u>2,491,187</u>	<u>2,421,116</u>	<u>\$ 2,521,115</u>	<u>\$ (99,999)</u>
Receipts over (under) expenditures	141,732	(169,774)		
Unencumbered cash, beginning of year	<u>201,780</u>	<u>343,512</u>		
Unencumbered cash, end of year	<u>\$ 343,512</u>	<u>\$ 173,738</u>		

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2-0450**

**CAPITAL PROJECT FUNDS  
NEW PROJECTS - 450  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2024

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

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Grant</b>		
Federal	\$ 172,961	\$ 138,082
<b>Miscellaneous</b>	223,599	173
<b>Operating Transfer</b>	<u>5,582,350</u>	<u>4,470,775</u>
Total cash receipts	<u>5,978,910</u>	<u>4,609,030</u>
<b>Expenditures</b>		
Capital Outlay	5,899,483	3,929,581
Operating Transfer	<u>0</u>	<u>0</u>
Total expenditures	<u>5,899,483</u>	<u>3,929,581</u>
Receipts over (under) expenditures	79,427	679,449
Unencumbered cash, beginning of year	2,708,762	2,788,189
Prior year cancelled encumbrance	<u>0</u>	<u>100</u>
Unencumbered cash, end of year	<u>\$ 2,788,189</u>	<u>\$ 3,467,738</u>

See Independent Auditor's Report.

**Miami County, Kansas**

**Schedule 2-0909**

**CAPITAL PROJECT FUNDS  
800 MHz RADIO SYSTEM - 909  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2024

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

	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>		
Compensation to Income	\$ 37,599	\$ 0
Total cash receipts	<u>37,599</u>	<u>0</u>
<b>Expenditures</b>		
Capital Outlay	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	37,599	0
Unencumbered cash, beginning of year	<u>0</u>	<u>37,599</u>
Unencumbered cash, end of year	<u><u>\$ 37,599</u></u>	<u><u>\$ 37,599</u></u>

Miami County, Kansas

Schedule 3

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For the Year Ended December 31, 2024

<u>Fund</u>	<u>Beginning Cash</u>	<u>Receipts</u>	<u>Expenses</u>	<u>Ending Cash</u>
<u>Off County System</u>				
Emergency Medical Services	\$ 0	\$ 1,768,140	\$ 1,768,140	\$ 0
County Clerk	22	747	748	21
District Court	3,659	126,211	126,477	3,393
Health Department	0	516,072	516,072	0
Sheriff's Commissary	26,605	229,403	206,986	49,022
Law Library	18,305	12,631	14,635	16,301
Subtotal of accounts	\$ <u>48,591</u>	\$ <u>2,653,204</u>	\$ <u>2,633,058</u>	\$ <u>68,737</u>
<u>On County System</u>				
Zoning Escrow	\$ 5,600	\$ 0	\$ 0	\$ 5,600
Escrow	119,524	29,500	55,700	93,324
Insurance Tax Lien	0	106,500	79,341	27,159
Sub-Division Escrow	50,028	0	0	50,028
Airport Escrow	2,600	100	0	2,700
Hillsdale Improvement	0	7,195	7,195	0
Returned Checks	(20,568)	76,620	66,084	(10,032)
Neighborhood Revitalization	8,158	53,218	59,551	1,825
Current Taxes	42,269,020	988,528	196,357	43,061,191
Auto Taxes	1,218,257	26,562	73,764	1,171,055
Bankruptcy Tax Payments	4,403	10,693	7,189	7,907
Recreational Vehicle	26,642	4,137	2,425	28,354
Commercial Mtr Vehicle Registration	14,829	16,997	14,122	17,704
Payment In Lieu of Tax	84,244	12,620	0	96,864
Tax Foreclosure Sales	28,895	23,150	0	52,045
Advance Tax	7,188	24,731	24,731	7,188
County Redemption	327,933	64,137	0	392,070
Delinquent Personal Property Tax	5,865	11,259	0	17,124
Mineral Production/Severance Tax	6,476	2,090	0	8,566
Long & Short & Change Checks	(1,870)	148,603	149,158	(2,425)
Prisoner Cash Bonds	4,201	46,428	49,628	1,001
State Funds	290,896	6,987,555	7,016,905	261,546
<u>Tax Distribution</u>				
Cities	(37)	10,456,485	10,456,484	(36)
Townships	0	124,493	124,493	0
Schools & Recreation Commissions	0	37,258,611	37,258,611	0
Library	0	1,412,477	1,412,477	0
Cemeteries	0	77,285	77,285	0
Watershed	0	19,595	19,595	0
	\$ <u>44,500,875</u>	\$ <u>60,642,773</u>	\$ <u>59,784,153</u>	\$ <u>45,359,495</u>

See Independent Auditor's Report.

**Miami County, Kansas**  
**SCHEDULE OF FEDERAL AWARDS**  
For the year ended December 31, 2024

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Pass-through Kansas Department of Justice</i>			
Coronavirus Emergency Supplemental Funding	16.034	\$ 244,489	\$ 244,489
TOTAL DEPARTMENT OF JUSTICE		<u>244,489</u>	<u>244,489</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Pass-through Kansas Department of Transportation</i>			
State & Community Highway Safety	20.600	2,008	2,008
TOTAL DEPARTMENT OF TRANSPORTATION		<u>2,008</u>	<u>2,008</u>
<b>U.S. DEPARTMENT OF THE TREASURY</b>			
Coronavirus State and Local Fiscal Recovery Funds	21.027	108,060	2,057,941
TOTAL DEPARTMENT OF THE TREASURY		<u>108,060</u>	<u>2,057,941</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Pass-through Kansas Department of Health and Environment</i>			
Public Health Emergency Preparedness	93.069	354,113	354,113
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES		<u>354,113</u>	<u>354,113</u>
TOTAL FEDERAL AWARDS		<u>\$ 708,670</u>	<u>\$ 2,658,551</u>

## Miami County, Kansas

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the year ended December 31, 2024

#### **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, 2024. 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, 2024.

#### **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

**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, 2024, 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, 2025. 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.

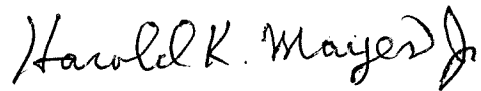
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we 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 CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
July 2, 2025

**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, 2024. 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, 2024.

***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.

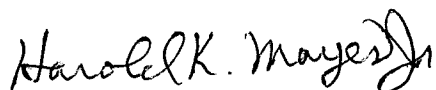
#### ***Report on Internal Control over Compliance***

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 exist 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 CPA  
Agler & Gaeddert, Chartered  
Ottawa, Kansas  
July 2, 2025

**Miami County, Kansas**

*SCHEDULE OF FINDINGS AND QUESTIONED COSTS*  
For year ended December 31, 2024

SUMMARY OF AUDITOR'S RESULTS

**Financial Statements**

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

**Federal Awards**

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
21.027	<u>U.S. Department of the Treasury</u> Coronavirus State and Local Fiscal Recovery F	\$ <u>2,057,941</u>
		\$ <u><u>2,057,941</u></u>
Dollar threshold used to distinguish between Type A and Type B programs:		\$ <u><u>750,000</u></u>
Auditee qualified as a low-risk auditee?		<u>No</u>