

MIAMI COUNTY, KANSAS
Paola, Kansas

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

December 31, 2022

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, 2022 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, 2022, 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, 2022, 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.

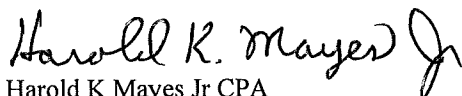
Other Reporting Required by Government Auditing Standards

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, 2021 (not presented herein), and have issued our report thereon dated June 16, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note C.



Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
July 19, 2023

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2022

	<u>Beginning</u> <u>Unencumbered</u> <u>Cash Balances</u>	<u>Prior Year</u> <u>Cancelled</u> <u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Governmental type funds				
General Fund	\$ 4,526,096	\$ 34,405	\$ 23,761,419	\$ 23,324,130
Special Purpose Funds				
Road and Bridge	1,423,512	0	9,350,943	8,407,129
Solid Waste	163,282	0	18,000	4,600
County Fuel System	168,975	0	756,819	719,781
Club Estates #1 Sewer	29,144	0	18,000	21,213
Club Estates #1 Lights	401	0	1,700	1,665
Walnut Creek #3 Sewer	54,491	0	43,000	37,300
Bucyrus Sewer	8,489	0	46,480	49,480
Jail Commissions	75,406	0	16,846	22,133
911 Emergency Wireless	195,979	0	264,444	173,064
Law Enforcement Trust	10,289	0	5,171	0
Carry Concealed Weapon	9,398	0	2,860	0
Kansas Fights Addiction	0	0	6,421	0
County Wide Reappraisal	76,699	0	549,521	572,595
Motor Vehicle Operating	0	0	347,393	346,850
Offender Registration	52,865	0	11,000	0
Special Building	401	0	0	0
Special Bridge	57,660	0	793,886	827,999
Special Economic Development Reserve	300,845	0	26,000	0
Road and Bridge Special Machinery	289,330	0	0	0
Equipment Reserve	952,590	0	288,192	45,384
Special Technology	31,041	0	563,440	460,024
Special Building Improvement	3,165,637	11,741	119,800	394,791
Special Retirement	550,000	0	0	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	36,936	0	2,800	0
Walnut Creek Sewer Reserve	52,023	0	404	0
Bucyrus Sewer Reserve	907	0	0	0
Clerk Technology	43,184	0	14,255	0
Treasurer Technology	77,552	0	14,341	24,811
Airport Hangar	567	0	13,964	14,097
Fire District No. 1 Maintenance	26,926	0	995,484	937,529
Fire District No. 2 Maintenance	8,960	0	454,778	459,712
Fire District No. 1 Special Machinery	474,729	24,910	450,000	238,298
Fire District No. 2 Special Machinery	281,216	0	157,097	0
Special Alcohol Control	29,604	0	54,469	45,000
Special Drug Forfeiture	13,261	0	0	8,713
Bucyrus Lights	2,400	0	1,662	3,069
Hillsdale Lights	6,463	0	6,031	4,766
Insurance Reimbursement	8,638	0	2,053	4,608
Sales tax - Jail Project	1,208,431	0	1,622,193	1,505,008
1/4 Cent Sales Tax	236,199	0	1,619,951	1,297,166
Community Corrections	283,279	0	452,164	442,195
Juvenile Justice Authority	86,420	0	481,063	476,171
Juvenile Reinvestment	49,242	0	51,804	14,035

The accompanying notes are an integral part of this statement.

<u>Ending Unencumbered Cash Balance</u>	Add Encumbrances and Accounts Payable	<u>Ending Cash Balance</u>	
\$ 4,997,790	\$ 1,567,559	\$ 6,565,349	
2,367,326	1,037,301	3,404,627	Composition of ending cash
176,682	0	176,682	Cash on hand and checks \$ 2,600
206,013	100	206,113	Bank deposits
25,931	991	26,922	Checking/Savings/Petty Cash 71,133,018
436	344	780	Schedule 3 accounts not on books <u>28,824</u>
60,191	1,462	61,653	Total cash and investments 71,164,442
5,489	3,235	8,724	Agency funds per
70,119	11,517	81,636	Schedule 3 <u>(40,761,129)</u>
287,359	12,078	299,437	<u>\$ 30,403,313</u>
15,460	0	15,460	
12,258	0	12,258	
6,421	0	6,421	
53,625	26,222	79,847	
543	23,425	23,968	
63,865	0	63,865	
401	0	401	
23,547	0	23,547	
326,845	0	326,845	
289,330	0	289,330	
1,195,398	47	1,195,445	
134,457	48,188	182,645	
2,902,387	105,095	3,007,482	
550,000	0	550,000	
46,809	0	46,809	
39,736	0	39,736	
52,427	0	52,427	
907	0	907	
57,439	0	57,439	
67,082	7,143	74,225	
434	26	460	
84,881	94,798	179,679	
4,026	0	4,026	
711,341	168,750	880,091	
438,313	0	438,313	
39,073	0	39,073	
4,548	0	4,548	
993	452	1,445	
7,728	0	7,728	
6,083	0	6,083	
1,325,616	0	1,325,616	
558,984	1,000,000	1,558,984	
293,248	24,287	317,535	
91,312	24,252	115,564	
87,011	0	87,011	

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, 2022

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Special Purpose Funds - continued				
Sheriff's Grants	\$ 270	\$ 0	\$ 7,456	\$ 270
Cops for Tots	34,745	0	16,614	23,940
Sheriff's Support Program	8,944	0	2,121	3,975
ARPA Grant	1,597,741	0	3,409,123	2,977,511
Bond and Interest Funds				
Bond and Interest	188,454	0	2,489,341	2,476,015
Capital Projects Funds				
New Projects	2,892,283	0	4,641,683	4,825,204
880 MHz Radio System	650,779	0	16,971	667,750
Total reporting entity (excluding agency funds)	<u>\$ 20,489,492</u>	<u>\$ 71,056</u>	<u>\$ 53,969,157</u>	<u>\$ 51,857,981</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>
\$ 7,456	\$ 0	\$ 7,456
27,419	4,723	32,142
7,090	0	7,090
2,029,353	2,183,264	4,212,617
201,780	0	201,780
2,708,762	1,206,662	3,915,424
<u>0</u>	<u>179,668</u>	<u>179,668</u>
<u>\$ 22,671,724</u>	<u>\$ 7,731,589</u>	<u>\$ 30,403,313</u>

The accompanying notes are an integral part of this statement.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

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, 2022

NOTE C. BASIS OF ACCOUNTING - continued

Miami County, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

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

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, 2022

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, 2022.

At December 31, 2022, the carrying amount of the County’s bank deposits was \$71,164,442 (which includes petty cash funds) and the bank balance was \$71,174,162. 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 \$70,674,162 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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Revenue Bonds:				
Series 2013	2.00-2.90%	07/24/13	1,355,000	09/01/23
Series 2014	2.00-3.65%	09/01/14	10,000,000	09/01/32
Series 2015-A	2.00-3.25%	04/23/15	284,000	09/01/30
Series 2015-B	2.00-4.00%	12/30/15	8,120,000	09/01/40
Series 2016	2.00-2.125%	06/01/16	2,350,000	09/01/24
Series 2019-A	2.00-4.00%	12/30/19	6,000,000	09/01/32
Series 2020-A	3.50%	01/29/20	3,660,000	09/01/37
Series 2020-B	3.50%	01/29/20	5,640,000	09/01/39
Series 2022-A	1.199%	3/01/26	4,265,000	09/01/26
Series 2022-B	2.199%	3/01/29	3,235,000	09/01/29

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE F. LONG-TERM DEBT -continued

	Balance Beginning of Year	Additions	Reductions/ Payments	Balance /End of Year	Interest Paid
Revenue Bonds:					
Series 2013	\$ 160,000	\$ 0	\$ 80,000	\$ 80,000	\$ 4,640
Series 2014	4,210,000	0	4,210,000	0	0
Series 2015-A	174,000	0	17,000	157,000	5,272
Series 2015-B	3,105,000	0	2,975,000	130,000	4,650
Series 2016	940,000	0	305,000	635,000	19,594
Series 2019-A	5,670,000	0	445,000	5,225,000	141,100
Series 2020-A	3,660,000	0	0	3,660,000	95,160
Series 2020-B	5,160,000	0	180,000	4,980,000	180,600
Series 2022-A	0	4,265,000	895,000	3,370,000	32,556
Series 2022-B	0	3,235,000	0	3,235,000	45,272
	<u>\$ 23,079,000</u>	<u>\$ 7,500,000</u>	<u>\$ 9,107,000</u>	<u>\$ 21,472,000</u>	<u>\$ 528,844</u>

Principal:	2023	2024	2025	2026	2027
Revenue Bonds	<u>\$ 1,962,000</u>	<u>\$ 1,938,000</u>	<u>\$ 1,674,000</u>	<u>\$ 1,754,000</u>	<u>\$ 1,800,000</u>

Revenue Bonds:	2028-2032	2033-2037	2038-2040	Total
	<u>\$ 6,339,000</u>	<u>\$ 4,165,000</u>	<u>\$ 1,840,000</u>	<u>\$ 21,472,000</u>

Interest:	2023	2024	2025	2026	2027
Revenue Bonds	<u>\$ 529,186</u>	<u>\$ 483,115</u>	<u>\$ 437,680</u>	<u>\$ 368,008</u>	<u>\$ 336,600</u>

Revenue Bonds:	2028-2032	2033-2037	2038-2040	Total
	<u>\$ 1,138,272</u>	<u>\$ 569,920</u>	<u>\$ 74,075</u>	<u>\$ 3,936,856</u>

	Balance Beginning of Year	Additions	Reductions/ Payments	Balance /End of Year	Interest Paid
Financing Leases					
Postage Meter	\$ 28,244	\$ 0	\$ 10,933	\$ 17,311	\$ 0
Copiers	376,253	0	68,980	307,273	0
	<u>\$ 404,497</u>	<u>\$ 0</u>	<u>\$ 79,913</u>	<u>\$ 324,584</u>	<u>\$ 0</u>

Principal:	2023	2024	2025	2026	2027
Finance Leases	<u>\$ 86,184</u>	<u>\$ 81,625</u>	<u>\$ 75,251</u>	<u>\$ 75,251</u>	<u>\$ 6,271</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, 2022, the statutory limit for the County was in excess of \$16,628,305 providing a debt margin of \$10,023,305.

As of December 31, 2022 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, 2022

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 County Equipment	K.S.A. 19-120	\$ 206,000
General Fund	Special Building Reserve	K.S.A. 19-120	100,000
General Fund	Special Technology	K.S.A. 19-120	563,440
General Fund	Capital Improvement Projects	K.S.A. 19-120	30,000
General Fund	Special Economic Dev. Reserve	K.S.A. 19-120	26,000
Road & Bridge Fund	Capital Improvement Projects	K.S.A. 19-120	2,376,884
Club Estates No. 1 Sewer	Club Estate Sewer Reserve	K.S.A. 19-120	2,800
Walnut Creek Sewer Fund	Walnut Creek Sewer Reserve	K.S.A. 19-120	404
Reappraisal Fund	Special County Equipment	K.S.A. 19-120	25,000
Special Bridge	Capital Improvement Projects	K.S.A. 19-120	799,636
Airport Hangar Fund	Capital Improvement Projects	K.S.A. 19-120	12,300
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-120	450,000
Fire District No. 2 Maintenance	Fire District No. 2 Special Machinery	K.S.A. 19-120	157,097
Sales Tax - Jail Project	Bonds and Interest DSF	K.S.A. 19-120	1,458,238
1/4 Cent Sales Tax	Capital Improvement Projects	K.S.A. 19-120	1,206,534
General off			561

NOTE H. CAPITAL PROJECTS

<u>Project Name</u>	<u>Project Authorization</u>	<u>Project Expenditures</u>
Culvert Replacement 271st Street	\$ 80,500	\$ 14,298
Metcalf 2.0	2,338,913	1,677,911
Bridge FAS 390 Hedge Lane s/o 311th St.	189,579	203,808
KSFLAP Project 260 Rehabilitation	40,000	320,000
Eagle Drive Bridge	261,500	41,577
New Salt Bunker	80,000	0
2021/2022 Bridge Inspections	41,500	30,790
Culvert Replacements	187,931	147,914
8th St. Creamery Bridge Repairs	73,278	64,673
Old KC Road S/O Paola to US 169 Hwy	855,000	51,979
Old KC Road N/O Osawatomie to 335th	200,000	68
287th St & Osawatomie Rd w/Bridge 15/H.3	224,979	68
Airport Lighting Project	193,341	72,858
Bridge 1-F.2 339th E/O Crescent Hill Rd	1,170,000	42,690
2022 Asphalt Program	4,100,055	2,124,693
Phase 1 Culvert Replacement	879,207	159,068
	<u>\$ 8,266,791</u>	<u>\$ 2,736,378</u>

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPEARTIONS

Other Post Employment Benefits:

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

The County offers its employees two deferred compensation plans created in accordance with the Internal Revenue Service Code Section 457. The plans are available to all County employees. The Plans permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, of unforeseeable emergency.

The County has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All employees of the County working 20 or more hours per week are eligible to participate in the plan beginning the first day of a pay period following coincidental with an employee's satisfaction of eligibility requirements of any Optional Benefit Plan. Each participant may elect to reduce his or her salary, subject to the limitations of the Individual Optional Benefit plans, to purchase benefits offered through the Plan. All benefits offered through the plan involve insurance coverage, dependent care reimbursements and health expense reimbursements.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

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

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

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

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

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

Sick leave

	Pay Period Accrual	Annual Accrual	Maximum Carryover
Regular Full-time	4 hours	104 hours	960 hours
Regular Part-time	3 hours	78 hours	720 hours
EMS Employees	6 hours	156 hours	1,280 hours

Upon termination, an employee, who has been laid off and who has been in the County service at least 5 years, shall be paid for accrued sick leave in accordance with Section 5.9. If reinstated within 180 days, the employee will receive credit for any remaining balance of accrued time not issued at the time of lay off. Regular employees retiring or voluntarily resigning with at least 5 years of continuous service (or combined service by reinstatement) shall be compensated at his/her regular rate for accrued sick leave. Employees separating from the County for any other reason may not be entitled to payment of accrued sick leave. Voluntary Resignation: employee receives 3% for each full year of service, not to exceed 50% of the maximum accumulation of 960 hours. Retirement: employees receive 4% for each full year of service, not to exceed 100% of the maximum accumulation of 960 hours.

Upon termination, an employee in good standing with a minimum of two years of service shall be compensated for 3% per year up to 50% of the employee's accumulated sick time. Employees retiring from the County shall be compensated for 4% per year up to 100% of the employee's accumulated sick time. Sick leave and vacation paid out under this plan for the year ended December 31, 2022 was \$264,167.

The accrued leave liability as of December 31, 2022 was \$2,052,639. However, there is no accrual for vacation or sick leave in these financial statements.

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefits pension plan as provided by K.S.A. 74-4901. et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and require supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Ks. 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were \$781,157 for KPERS and \$1,117,206 for KP&F for the year ended December 31, 2022.

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE J. DEFINED BENEFIT PENSION PLAN - continued

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported to KPERS was \$8,645,965 and \$11,102,863 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE K. RISK MANAGEMENT

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

NOTE L. OTHER INFORMATION

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

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

The County is not aware of any statutory violations for the year ended December 31, 2022.

Subsequent Events: The County evaluated subsequent events through July 19, 2023, 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, 2022

	<u>Certified Budget</u>	<u>Adjustment for Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental type funds					
General Fund	\$ 25,125,270	\$ 0	\$ 25,125,270	\$ 23,324,130	\$ (1,801,140)
Special Purpose Fund					
Road and Bridge	9,253,812	0	9,253,812	8,407,129	(846,683)
Solid Waste	54,600	0	54,600	4,600	(50,000)
County Fuel System	797,363	0	797,363	719,781	(77,582)
Club Estates #1 Sewer	25,000	0	25,000	21,213	(3,787)
Club Estates #1 Lights	1,700	0	1,700	1,665	(35)
Walnut Creek #3 Sewer	37,300	0	37,300	37,300	0
Bucyrus Sewer	49,480	0	49,480	49,480	0
911 Emergency Wireless	267,000	0	267,000	173,064	(93,936)
County Wide Reappraisal	573,366	0	573,366	572,595	(771)
Motor Vehicle	384,125	0	384,125	346,850	(37,275)
Special Bridge	828,000	0	828,000	827,999	(1)
Special Technology	478,440	0	478,440	460,024	(18,416)
Airport Hangar	14,750	0	14,750	14,097	(653)
Fire District					
No. 1 Maintenance	1,015,809	0	1,015,809	937,529	(78,280)
No. 2 Maintenance	463,422	0	463,422	459,712	(3,710)
No. 1 Special Machinery	692,715	0	692,715	238,298	(454,417)
No. 2 Special Machinery	398,263	0	398,263	0	(398,263)
Special Alcohol Control	45,000	0	45,000	45,000	0
Bucyrus Lights	3,470	0	3,470	3,069	(401)
Hillsdale Lights	9,980	0	9,980	4,766	(5,214)
Sales tax - Jail Project	1,533,239	0	1,533,239	1,505,008	(28,231)
1/4 Cent Sales Tax	1,486,166	0	1,486,166	1,297,166	(189,000)
Community Corrections	605,746	0	605,746	442,195	(163,551)
Juvenile Justice Authority	446,906	0	446,906	476,171	29,265
Juvenile Reinvestment	90,152	0	90,152	14,035	(76,117)
Bond and Interest Fund					
Bond and Interest	2,575,845	0	2,575,845	2,476,015	(99,830)

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, 2022

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

	2022			Variance Over (Under)
	2021 Actual	Actual	Budget	
Cash receipts				
Taxes and Shared Revenue				
Ad Valorem Tax	\$ 14,489,366	\$ 16,686,459	\$ 16,769,795	\$ (83,336)
Delinquent Tax	285,254	241,236	225,000	16,236
Motor Vehicle Tax	1,839,879	1,450,467	1,290,601	159,866
Recreational/ Commercial/ Watercraft	46,490	35,933	24,321	11,612
16/20M Vehicle Tax	41,336	40,120	36,435	3,685
Commercial Vehicle	85,434	65,992	56,003	9,989
Watercraft	0	0	17,311	(17,311)
MVL - Rental Excise Tax	197	406	200	206
Mineral Tax	165	2,094	400	1,694
Local Alcoholic Liquor Tax	16,199	28,659	10,000	18,659
Local Sales Tax	860,029	986,062	800,000	186,062
Payment In Lieu of Taxes	48,629	66,706	40,000	26,706
Licenses, Permits and Fees				
Licenses, Permits and Fees	589,778	584,668	406,150	178,518
Fees for Services	811,417	652,006	866,790	(214,784)
Charges for Services				
Emergency Medical Services	1,267,056	1,444,749	1,250,000	194,749
Fuel Sales	96,450	160,561	135,000	25,561
Rent	60,208	55,283	52,750	2,533
Investment Income	89,654	208,072	120,000	88,072
Penalties & Interest	232,758	246,875	200,000	46,875
Grants	440,512	679,299	561,111	118,188
Miscellaneous	173,577	118,192	20,000	98,192
Reimbursements	31,827	5,120	51,500	(46,380)
Open Records Copies	2,144	2,460	3,050	(590)
Total cash receipts	<u>21,508,359</u>	<u>23,761,419</u>	<u>\$ 22,936,417</u>	<u>\$ 825,002</u>
Expenditures				
Administration	328,436	400,186	\$ 402,708	\$ (2,522)
Human Resources	196,102	218,655	223,821	(5,166)
Information Systems	122,144	156,996	176,342	(19,346)
Building & Grounds	288,211	366,636	325,704	40,932
Appraisal	66,659	74,300	84,115	(9,815)
Building Inspection	439,497	413,299	397,578	15,721
Codes Court	2,279	2,099	8,100	(6,001)
County Attorney	423,612	457,048	484,337	(27,289)
County Clerk	276,781	326,071	348,080	(22,009)
County Commissioners	178,767	202,980	186,983	15,997
County Counselor	99,611	103,967	102,208	1,759
County-Wide Services	515,430	499,056	1,486,856	(987,800)

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, 2022

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

	2021		2022		Variance Over (Under)
	Actual	Actual	Budget	Actual	
Expenditures - continued					
District Court	\$ 353,103	\$ 391,300	\$ 381,197	\$ 391,300	\$ 10,103
Community Health	828,924	1,015,757	881,074	1,015,757	134,683
Noxious Weed	108,631	113,899	124,619	113,899	(10,720)
Household Hazardous Waste	14,213	14,350	14,600	14,350	(250)
GIS Mapping/Land Info	89,575	110,551	111,422	110,551	(871)
Planning and Zoning	231,743	289,802	318,913	289,802	(29,111)
Register of Deeds	177,915	209,438	188,416	209,438	21,022
County Sheriff	3,520,637	4,083,234	3,796,273	4,083,234	286,961
Emergency Management	125,173	215,122	191,045	215,122	24,077
Jail Operations	2,110,496	2,106,735	2,671,645	2,106,735	(564,910)
Soil Conservation	54,385	54,385	54,385	54,385	0
County Treasurer	250,790	257,416	284,229	257,416	(26,813)
Administrative Election	126,620	150,033	301,513	150,033	(151,480)
Emergency Medical Services	2,749,943	3,008,946	3,322,446	3,008,946	(313,500)
Employee Benefit	2,590,938	5,793,063	6,822,763	5,793,063	(1,029,700)
Public Safety Benefits	2,938,146	0	0	2,938,146	0
Property/Casualty Insurance	214,962	350,321	340,000	350,321	10,321
Contractual Agreements	9,301	1,296	10,000	1,296	(8,704)
Prosecuting Attorney Training	1,072	1,527	2,000	1,527	(473)
Airport	134,622	199,146	210,905	199,146	(11,759)
Economic Development	131,150	164,198	224,676	164,198	(60,478)
Senior Care	204,536	204,536	204,536	204,536	0
Fair Premiums	21,500	43,000	43,000	43,000	0
Fair Building and Maintenance	24,000	24,000	24,000	24,000	0
Historical Society	22,917	22,000	22,000	22,917	0
Mental Health	213,000	213,000	213,000	213,000	0
Developmental Disabilities	139,779	139,781	139,781	139,779	0
Operating Transfers	1,221,000	926,001	0	926,001	926,001
Total expenditures	21,546,600	23,324,130	\$ 25,125,270	\$ 23,324,130	\$ (1,801,140)
Receipts over (under) expenditures	(38,241)	437,289		437,289	
Unencumbered cash, beginning of year	4,537,448	4,526,096		4,526,096	
Prior year cancelled encumbrances	26,889	34,405		34,405	
Unencumbered cash, end of year	<u>\$ 4,526,096</u>	<u>\$ 4,997,790</u>		<u>\$ 4,997,790</u>	

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, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2022		Variance Over (Under)	
	2021 Actual	Actual		Budget
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 4,392,725	\$ 4,103,967	\$ 4,114,369	\$ (10,402)
Delinquent Tax	71,000	64,989	50,000	14,989
Motor Vehicle Tax	436,281	416,769	390,471	26,298
Recreational/ Commercial/ Watercraft	11,060	10,349	7,358	2,991
16/20M Vehicle Tax	20,612	0	11,024	(11,024)
Commercial Vehicle	0	19,771	16,944	2,827
Watercraft	0	0	5,237	(5,237)
MVL - Rental Excise Tax	45	113	25	88
Payment In Lieu of Taxes	3,444	7,005	2,117	4,888
Special City/County Gas Tax	1,416,471	1,366,187	1,222,155	144,032
Local Sales Tax	2,584,272	2,965,066	2,250,000	715,066
Fees	27,511	29,183	0	29,183
Sale of Property	0	0	60,000	(60,000)
Reimbursements	122,274	367,544	125,000	242,544
Total cash receipts	<u>9,085,695</u>	<u>9,350,943</u>	<u>\$ 8,254,700</u>	<u>\$ 1,096,243</u>
Expenditures				
Personnel Services	2,070,846	2,003,979	\$ 2,271,812	\$ (267,833)
Contractual Services	242,121	223,017	440,650	(217,633)
Commodities	2,224,974	2,653,144	4,653,350	(2,000,206)
Vehicle Expenses	680,397	759,746	820,000	(60,254)
Capital Outlay	796,016	390,359	500,000	(109,641)
Operating Transfers	2,301,162	2,376,884	568,000	1,808,884
Total expenditures	<u>8,315,516</u>	<u>8,407,129</u>	<u>\$ 9,253,812</u>	<u>\$ (846,683)</u>
Receipts over (under) expenditures	770,179	943,814		
Unencumbered cash, beginning of year	640,765	1,423,512		
Prior year cancelled encumbrances	<u>12,568</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 1,423,512</u>	<u>\$ 2,367,326</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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Rent/Lease Income	\$ 32,201	\$ 18,000	\$ 18,000	\$ 0
Total cash receipts	<u>32,201</u>	<u>18,000</u>	<u>\$ 18,000</u>	<u>\$ 0</u>
Expenditures				
Contractual Services	8,920	4,600	\$ 24,600	\$ (20,000)
Capital Outlay	<u>14,201</u>	<u>0</u>	<u>30,000</u>	<u>(30,000)</u>
Total expenditures	<u>23,121</u>	<u>4,600</u>	<u>\$ 54,600</u>	<u>\$ (50,000)</u>
Receipts over (under) expenditures	9,080	13,400		
Unencumbered cash, beginning of year	<u>154,202</u>	<u>163,282</u>		
Unencumbered cash, end of year	<u>\$ 163,282</u>	<u>\$ 176,682</u>		

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Reimbursements	\$ 533,130	\$ 756,819	\$ 800,000	\$ (43,181)
Expenditures				
Contractual Services	0	0	\$ 23,500	\$ (23,500)
Items for Resale	376,729	684,276	761,000	(76,724)
Capital Outlay	30,703	0	0	0
Vehicle Expense	145,882	35,505	12,863	22,642
Total expenditures	553,314	719,781	\$ 797,363	\$ (77,582)
Receipts over (under) expenditures	(20,184)	37,038		
Unencumbered cash, beginning of year	189,159	168,975		
Unencumbered cash, end of year	\$ 168,975	\$ 206,013		

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Special Assessments	\$ 18,266	\$ 18,000	\$ 18,000	\$ 0
Expenditures				
Contractual	12,125	13,727	\$ 17,400	\$ (3,673)
Commodities	2,932	4,686	4,800	(114)
Operating Transfers	2,800	2,800	2,800	0
Total expenditures	17,857	21,213	\$ 25,000	\$ (3,787)
Receipts over (under) expenditures	409	(3,213)		
Unencumbered cash, beginning of year	28,735	29,144		
Unencumbered cash, end of year	\$ 29,144	\$ 25,931		

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Special Assessments	\$ 1,719	\$ 1,700	\$ 1,700	\$ 0
Expenditures				
Contractual Services	1,599	1,665	\$ 1,700	\$ (35)
Receipts over (under) expenditures	120	35		
Unencumbered cash, beginning of year	281	401		
Unencumbered cash, end of year	\$ 401	\$ 436		

Miami County, Kansas

Schedule 2-0232

SPECIAL PURPOSE FUNDS
 WALNUT CREEK SEWER FUND - 232
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Special Assessments	\$ 42,455	\$ 43,000	\$ 43,000	\$ 0
Expenditures				
Contractual Services	24,448	30,685	\$ 24,900	\$ 5,785
Commodities	5,443	6,211	4,500	1,711
Operating Transfers	3,000	404	7,900	(7,496)
Total expenditures	32,891	37,300	\$ 37,300	\$ 0
Receipts over (under) expenditures	9,564	5,700		
Unencumbered cash, beginning of year	44,927	54,491		
Unencumbered cash, end of year	\$ 54,491	\$ 60,191		

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
User Fees	\$ 43,621	\$ 41,200	\$ 48,000	\$ (6,800)
Special Assessments	5,335	5,280	5,000	280
Miscellaneous	621	0	0	0
Total cash receipts	<u>49,577</u>	<u>46,480</u>	<u>\$ 53,000</u>	<u>\$ (6,520)</u>
Expenditures				
Contractual Services	37,500	39,926	\$ 41,480	\$ (1,554)
Commodities	5,105	9,554	8,000	1,554
Operating Transfers	5,000	0	0	0
Total expenditures	<u>47,605</u>	<u>49,480</u>	<u>\$ 49,480</u>	<u>\$ 0</u>
Receipts over (under) expenditures	1,972	(3,000)		
Unencumbered cash, beginning of year	<u>6,517</u>	<u>8,489</u>		
Unencumbered cash, end of year	<u>\$ 8,489</u>	<u>\$ 5,489</u>		

Miami County, Kansas

Schedule 2-0309

SPECIAL PURPOSE FUNDS
JAIL PRISONER COMMISSARY - 0309
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Commissions on Commissary Sales/ Inmate Funds	\$ 27,855	\$ 16,846
Miscellaneous	<u>35,494</u>	<u>0</u>
Total cash receipts	<u>63,349</u>	<u>16,846</u>
Expenditures		
Capital Outlay	<u>48,161</u>	<u>22,133</u>
Receipts over (under) expenditures	15,188	(5,287)
Unencumbered cash, beginning of year	<u>60,218</u>	<u>75,406</u>
Unencumbered cash, end of year	<u>\$ 75,406</u>	<u>\$ 70,119</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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Fees	\$ 257,709	\$ 262,974	\$ 302,265	\$ (39,291)
Investment Income	808	1,470	725	745
Total cash receipts	<u>258,517</u>	<u>264,444</u>	<u>\$ 302,990</u>	<u>\$ (38,546)</u>
Expenditures				
Contractual Services	173,954	173,064	\$ 167,000	\$ 6,064
Capital Outlay	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>(100,000)</u>
Total expenditures	<u>173,954</u>	<u>173,064</u>	<u>\$ 267,000</u>	<u>\$ (93,936)</u>
Receipts over (under) expenditures	84,563	91,380		
Unencumbered cash, beginning of year	<u>111,416</u>	<u>195,979</u>		
Unencumbered cash, end of year	<u>\$ 195,979</u>	<u>\$ 287,359</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, 2022

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

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 7,772	\$ 5,171
Expenditures		
Commodities	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	7,772	5,171
Unencumbered cash, beginning of year	<u>2,517</u>	<u>10,289</u>
Unencumbered cash, end of year	<u>\$ 10,289</u>	<u>\$ 15,460</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0316

SPECIAL PURPOSE FUNDS
CARRY CONCEALED WEAPON - 316
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Fees	\$ 3,380	\$ 2,860
Expenditures		
Commodities	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	3,380	2,860
Unencumbered cash, beginning of year	<u>6,018</u>	<u>9,398</u>
Unencumbered cash, end of year	<u>\$ 9,398</u>	<u>\$ 12,258</u>

Miami County, Kansas

Schedule 2-0316

SPECIAL PURPOSE FUNDS
KANSAS FIGHTS ADDICTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Compesation to Income	\$ 0	\$ 6,421
Expenditures		
Commodities	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	6,421
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 6,421</u>

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 445,423	\$ 482,847	\$ 484,147	\$ (1,300)
Delinquent Tax	9,268	7,585	7,000	585
Motor Vehicle Tax	59,437	45,353	39,583	5,770
Recreational Vehicle Tax	1,507	1,123	746	377
16/20M Vehicle Tax	0	0	1,118	(1,118)
Commercial Motor Vehicle	2,806	2,031	1,718	313
Watercraft	0	0	531	(531)
MVL - Rental Excise Tax	6	13	0	13
Payment In Lieu of Taxes	349	824	800	24
Open Records Fees	0	0	100	(100)
Service fees	10,175	9,745	7,100	2,645
Total cash receipts	<u>528,971</u>	<u>549,521</u>	<u>\$ 542,843</u>	<u>\$ 6,678</u>
Expenditures				
Personnel Services	467,159	501,807	\$ 498,286	\$ 3,521
Contractual Services	37,405	36,999	41,880	(4,881)
Commodities	3,875	3,251	4,500	(1,249)
Vehicle Expense	2,993	5,538	3,700	1,838
Operating Transfer	25,000	25,000	25,000	0
Total expenditures	<u>536,432</u>	<u>572,595</u>	<u>\$ 573,366</u>	<u>\$ (771)</u>
Receipts over (under) expenditures	(7,461)	(23,074)		
Unencumbered cash, beginning of year	<u>84,160</u>	<u>76,699</u>		
Unencumbered cash, end of year	<u>\$ 76,699</u>	<u>\$ 53,625</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0323

SPECIAL PURPOSE FUNDS
 MOTOR VEHICLE OPERATING FUND - 323
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Fees				
Motor Vehicle Registration Fees	\$ 327,005	\$ 324,072	\$ 375,875	\$ (51,803)
Lien Holder Fees	5,370	4,713	0	4,713
Drivers License Fees	10,974	15,975	0	15,975
Tag Recovery Fee	8	8	0	8
Miscellaneous	2,450	2,625	0	2,625
Transfers in	0	0	8,250	(8,250)
Total cash receipts	<u>345,807</u>	<u>347,393</u>	<u>\$ 384,125</u>	<u>\$ (36,732)</u>
Expenditures				
Personnel Services	314,738	324,616	\$ 333,125	\$ (8,509)
Contractual Services	15,464	15,937	25,600	(9,663)
Commodities	8,407	5,869	12,600	(6,731)
Vehicle Expense	478	428	2,800	(2,372)
Capital Outlay	6,720	0	10,000	(10,000)
Total expenditures	<u>345,807</u>	<u>346,850</u>	<u>\$ 384,125</u>	<u>\$ (37,275)</u>
Receipts over (under) expenditures	0	543		
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 543</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, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)**

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 11,620	\$ 11,000
Expenditures		
Commodities	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	11,620	11,000
Unencumbered cash, beginning of year	<u>41,245</u>	<u>52,865</u>
Unencumbered cash, end of year	<u>\$ 52,865</u>	<u>\$ 63,865</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0325

SPECIAL PURPOSE FUNDS
SPECIAL BUILDING FUND - 325
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Delinquent Tax	\$ 0	\$ 0
Expenditures		
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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 750,548	\$ 708,078	\$ 710,326	\$ (2,248)
Delinquent Tax	12,563	11,218	10,000	1,218
Motor Vehicle Tax	68,749	68,314	66,655	1,659
Recreational/ Commercial/ Watercraft	1,715	1,699	1,256	443
16/20M Vehicle Tax	2,971	0	1,882	(1,882)
Commercial Motor Vehicle	0	3,350	2,892	458
Watercraft	0	0	894	(894)
Payment In Lieu of Taxes	588	1,209	500	709
MVL - Rental Excise Tax	8	18	0	18
Total cash receipts	<u>837,142</u>	<u>793,886</u>	<u>\$ 794,405</u>	<u>\$ (519)</u>
Expenditures				
Contractual Services	38,400	5,613	\$ 15,000	\$ (9,387)
Commodities	0	0	13,000	(13,000)
Capital Outlay	86,012	22,750	0	22,750
Operating Transfers	<u>703,588</u>	<u>799,636</u>	<u>800,000</u>	<u>(364)</u>
Total expenditures	<u>828,000</u>	<u>827,999</u>	<u>\$ 828,000</u>	<u>\$ (1)</u>
Receipts over (under) expenditures	9,142	(34,113)		
Unencumbered cash, beginning of year	<u>48,518</u>	<u>57,660</u>		
Unencumbered cash, end of year	<u>\$ 57,660</u>	<u>\$ 23,547</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, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Cash receipts		
Operating Transfers	\$ 26,000	\$ 26,000
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	26,000	26,000
Unencumbered cash, beginning of year	<u>274,845</u>	<u>300,845</u>
Unencumbered cash, end of year	<u>\$ 300,845</u>	<u>\$ 326,845</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0331

**SPECIAL PURPOSE FUNDS
ROAD & BRIDGE SPECIAL MACHINERY FUND - 331
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For Year Ended December 31, 2022

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

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Operating Transfers	\$ 75,000	\$ 0
Expenditures		
Capital Outlay	<u>566,361</u>	<u>0</u>
Receipts over (under) expenditures	(491,361)	0
Unencumbered cash, beginning of year	<u>780,691</u>	<u>289,330</u>
Unencumbered cash, end of year	<u>\$ 289,330</u>	<u>\$ 289,330</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0332

SPECIAL PURPOSE FUNDS
EQUIPMENT RESERVE FUND - 332
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Fees	\$ 82,306	\$ 57,192
Operating Transfers	<u>225,000</u>	<u>231,000</u>
Total cash receipts	<u>307,306</u>	<u>288,192</u>
Expenditures		
Personnel Services	665	8,036
Contractual services	11,673	26,457
Commodities	1,485	0
Capital outlay	<u>131,070</u>	<u>10,891</u>
Total expenditures	<u>144,893</u>	<u>45,384</u>
Receipts over (under) expenditures	162,413	242,808
Unencumbered cash, beginning of year	<u>790,177</u>	<u>952,590</u>
Unencumbered cash, end of year	<u>\$ 952,590</u>	<u>\$ 1,195,398</u>

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Operating transfers	\$ 345,000	\$ 563,440	\$ 463,440	\$ 100,000
Expenditures				
Contractual services	277,748	419,153	\$ 303,660	\$ 115,493
Commodities	13,076	30,801	75,270	(44,469)
Capital outlay	50,466	10,070	99,510	(89,440)
Total expenditures	<u>341,290</u>	<u>460,024</u>	\$ <u>478,440</u>	\$ <u>(18,416)</u>
Receipts over (under) expenditures	3,710	103,416		
Unencumbered cash, beginning of year	<u>27,331</u>	<u>31,041</u>		
Unencumbered cash, end of year	\$ <u>31,041</u>	\$ <u>134,457</u>		

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, 2022

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

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Operating Transfers	\$ 521,000	\$ 100,000
Miscellaneous	<u>19,800</u>	<u>19,800</u>
Total cash receipts	<u>540,800</u>	<u>119,800</u>
Expenditures		
Contractual Services	20,759	117,428
Commodities	385	1,415
Capital Outlay	<u>607,208</u>	<u>275,948</u>
Total expenditures	<u>628,352</u>	<u>394,791</u>
Receipts over (under) expenditures	(87,552)	(274,991)
Unencumbered cash, beginning of year	3,253,189	3,165,637
Prior year cancelled encumbrances	<u>0</u>	<u>11,741</u>
Unencumbered cash, end of year	<u>\$ 3,165,637</u>	<u>\$ 2,902,387</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, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Operating Transfers	\$ 100,000	\$ 0
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	100,000	0
Unencumbered cash, beginning of year	<u>450,000</u>	<u>550,000</u>
Unencumbered cash, end of year	<u>\$ 550,000</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, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>		<u>2022</u> <u>Actual</u>
Cash receipts			
Operating Transfers	\$ 0	\$	0
Expenditures			
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, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Operating Transfers	\$ 2,800	\$ 2,800
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	2,800	2,800
Unencumbered cash, beginning of year	<u>34,136</u>	<u>36,936</u>
Unencumbered cash, end of year	<u>\$ 36,936</u>	<u>\$ 39,736</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0341

SPECIAL PURPOSE FUNDS
WALNUT CREEK SEWER RESERVE - 341
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Operating Transfers	\$ 3,000	\$ 404
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	3,000	404
Unencumbered cash, beginning of year	<u>49,023</u>	<u>52,023</u>
Unencumbered cash, end of year	<u>\$ 52,023</u>	<u>\$ 52,427</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, 2022

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

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Operating Transfers	\$ 5,000	\$ 0
Expenditures		
Contractual	23,848	0
Commodities	<u>245</u>	<u>0</u>
Receipts over (under) expenditures	(19,093)	0
Unencumbered cash, beginning of year	<u>20,000</u>	<u>907</u>
Unencumbered cash, end of year	<u>\$ 907</u>	<u>\$ 907</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0360

SPECIAL PURPOSE FUNDS
CLERK TECHNOLOGY - 360
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 20,577	\$ 14,255
Expenditures		
Capital Outlay	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	20,577	14,255
Unencumbered cash, beginning of year	<u>22,607</u>	<u>43,184</u>
Unencumbered cash, end of year	<u>\$ 43,184</u>	<u>\$ 57,439</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, 2022

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

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 20,577	\$ 14,341
Expenditures		
Contractual Service	3,034	4,314
Commodities	0	18,741
Capital Outlay	<u>3,308</u>	<u>1,756</u>
Total expenditures	<u>6,342</u>	<u>24,811</u>
Receipts over (under) expenditures	14,235	(10,470)
Unencumbered cash, beginning of year	<u>63,318</u>	<u>77,552</u>
Unencumbered cash, end of year	<u>\$ 77,552</u>	<u>\$ 67,082</u>

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021		2022		Variance Over (Under)
	Actual	Actual	Actual	Budget	
Cash receipts					
Sales Tax	\$ 1,395	\$ 2,294	\$ 2,500	\$	(206)
Rental Income	11,415	11,670	11,880		(210)
Total cash receipts	<u>12,810</u>	<u>13,964</u>	<u>\$ 14,380</u>	\$	<u>(416)</u>
Expenditures					
Contractual Services	1,200	1,797	\$ 2,200	\$	(403)
Commodities	0	0	250		(250)
Operating Transfers	14,500	12,300	12,300		0
Total expenditures	<u>15,700</u>	<u>14,097</u>	<u>\$ 14,750</u>	\$	<u>(653)</u>
Receipts over (under) expenditures	(2,890)	(133)			
Unencumbered cash, beginning of year	<u>3,457</u>	<u>567</u>			
Unencumbered cash, end of year	<u>\$ 567</u>	<u>\$ 434</u>			

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 822,203	\$ 893,023	\$ 893,668	\$ (645)
Delinquent Tax	13,333	11,722	8,000	3,722
Motor Vehicle Tax	90,759	79,150	72,831	6,319
Recreational Vehicle Tax	2,774	2,381	2,045	336
16/20M Vehicle Tax	3	15	2,904	(2,889)
Commercial Motor Vehicle	5,687	4,978	4,404	574
Watercraft	0	0	1,335	(1,335)
Reimbursements	0	2,265	2,500	(235)
Proceeds from Sale of Property	0	1,000	0	1,000
Other	0	30	1,226	(1,196)
Restitution Payments	0	920	0	920
Total cash receipts	<u>934,759</u>	<u>995,484</u>	<u>\$ 988,913</u>	<u>\$ 6,571</u>
Expenditures				
Personnel Services	11,682	16,205	\$ 15,652	\$ 553
Contractual Services	365,006	369,892	428,480	(58,588)
Commodities	27,319	23,714	140,950	(117,236)
Vehicle Expense	33,158	40,619	46,250	(5,631)
Capital Outlay	37,538	35,099	10,500	24,599
Other	0	2,000	0	2,000
Operating Transfers	454,210	450,000	373,977	76,023
Total expenditures	<u>928,913</u>	<u>937,529</u>	<u>\$ 1,015,809</u>	<u>\$ (78,280)</u>
Receipts over (under) expenditures	5,846	57,955		
Unencumbered cash, beginning of year	<u>21,080</u>	<u>26,926</u>		
Unencumbered cash, end of year	<u>\$ 26,926</u>	<u>\$ 84,881</u>		

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, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 327,917	\$ 421,700	\$ 421,270	\$ 430
Delinquent Tax	3,738	3,132	2,500	632
Motor Vehicle Tax	23,257	28,295	28,450	(155)
Recreational Vehicle Tax	723	873	801	72
16/20M Vehicle Tax	0	0	648	(648)
Commercial Motor Vehicle	770	778	363	415
Watercraft	0	0	470	(470)
Total cash receipts	<u>356,405</u>	<u>454,778</u>	<u>\$ 454,502</u>	<u>\$ 276</u>
Expenditures				
Contractual Services	251,982	302,615	\$ 315,325	\$ (12,710)
Commodities	0	0	1,000	(1,000)
Operating Transfers	<u>107,550</u>	<u>157,097</u>	<u>147,097</u>	<u>10,000</u>
Total expenditures	<u>359,532</u>	<u>459,712</u>	<u>\$ 463,422</u>	<u>\$ (3,710)</u>
Receipts over (under) expenditures	(3,127)	(4,934)		
Unencumbered cash, beginning of year	<u>12,087</u>	<u>8,960</u>		
Unencumbered cash, end of year	<u>\$ 8,960</u>	<u>\$ 4,026</u>		

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, 2022

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

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Miscellaneous	\$ 52,200	\$ 0	\$ 0	\$ 0
Operating Transfers	454,210	450,000	373,977	76,023
Total cash receipts	<u>506,410</u>	<u>450,000</u>	<u>\$ 373,977</u>	<u>\$ 76,023</u>
Expenditures				
Commodities	45,000	0	\$ 47,450	\$ (47,450)
Contractual Services	0	216	0	216
Vehicle Operating	0	0	9,600	(9,600)
Capital Outlay	644,528	238,082	635,665	(397,583)
Total expenditures	<u>689,528</u>	<u>238,298</u>	<u>\$ 692,715</u>	<u>\$ (454,417)</u>
Receipts over (under) expenditures	(183,118)	211,702		
Unencumbered cash, beginning of year	657,847	474,729		
Prior year cancelled encumbrances	<u>0</u>	<u>24,910</u>		
Unencumbered cash, end of year	<u>\$ 474,729</u>	<u>\$ 711,341</u>		

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, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Operating Transfers	\$ 107,550	\$ 157,097	\$ 147,097	\$ 10,000
Expenditures				
Capital Outlay	0	0	\$ 398,263	\$ (398,263)
Total expenditures	0	0	\$ 398,263	\$ (398,263)
Receipts over (under) expenditures	107,550	157,097		
Unencumbered cash, beginning of year	173,666	281,216		
Unencumbered cash, end of year	\$ 281,216	\$ 438,313		

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, 2022

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

	<u>2021</u>	<u>2022</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and Shared Revenue				
Special Alcohol Tax	\$ 46,453	\$ 54,469	\$ 36,000	\$ 18,469
Expenditures				
Contractual Services	45,000	45,000	\$ 45,000	\$ 0
Receipts over (under) expenditures	1,453	9,469		
Unencumbered cash, beginning of year	28,151	29,604		
Unencumbered cash, end of year	\$ 29,604	\$ 39,073		

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, 2022

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

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Investment Income	\$ 22,074	\$ 0
Expenditures		
Contractual Services	7,500	710
Commodities	0	8,003
Capital Outlay	<u>5,000</u>	<u>0</u>
Total expenditures	<u>12,500</u>	<u>8,713</u>
Receipts over (under) expenditures	9,574	(8,713)
Unencumbered cash, beginning of year	<u>3,687</u>	<u>13,261</u>
Unencumbered cash, end of year	<u>\$ 13,261</u>	<u>\$ 4,548</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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 1,588	\$ 1,352	\$ 1,354	\$ (2)
Delinquent Tax	4	7	50	(43)
Motor Vehicle Tax	578	284	212	72
Recreational Vehicle Tax	13	6	7	(1)
16/20M Vehicle Tax	0	0	8	(8)
Commercial Motor Vehicle	49	13	16	(3)
Watercraft	0	0	3	(3)
Total cash receipts	<u>2,232</u>	<u>1,662</u>	<u>\$ 1,650</u>	<u>\$ 12</u>
Expenditures				
Contractual	<u>2,797</u>	<u>3,069</u>	<u>\$ 3,470</u>	<u>\$ (401)</u>
Total expenditures	<u>2,797</u>	<u>3,069</u>	<u>\$ 3,470</u>	<u>\$ (401)</u>
Receipts over (under) expenditures	(565)	(1,407)		
Unencumbered cash, beginning of year	<u>2,965</u>	<u>2,400</u>		
Unencumbered cash, end of year	<u>\$ 2,400</u>	<u>\$ 993</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, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 5,403	\$ 5,301	\$ 5,335	\$ (34)
Delinquent Tax	57	232	50	182
Motor VehicleTax	804	463	456	7
Recreational VehicleTtax	18	12	6	6
16/20M Vehicle Tax	0	0	8	(8)
Commercial Motor Vehicle	25	23	5	18
Watercraft	0	0	2	(2)
Total cash receipts	<u>6,307</u>	<u>6,031</u>	<u>\$ 5,862</u>	<u>\$ 169</u>
Expenditures				
Contractual Services	<u>5,949</u>	<u>4,766</u>	<u>\$ 9,980</u>	<u>\$ (5,214)</u>
Total expenditures	<u>5,949</u>	<u>4,766</u>	<u>\$ 9,980</u>	<u>\$ (5,214)</u>
Receipts over (under) expenditures	358	1,265		
Unencumbered cash, beginning of year	<u>6,105</u>	<u>6,463</u>		
Unencumbered cash, end of year	<u>\$ 6,463</u>	<u>\$ 7,728</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, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 55,737	\$ 2,053
Expenditures		
Vehicle Expenses	<u>67,361</u>	<u>4,608</u>
Receipts over (under) expenditures	(11,624)	(2,555)
Unencumbered cash, beginning of year	<u>20,262</u>	<u>8,638</u>
Unencumbered cash, end of year	<u>\$ 8,638</u>	<u>\$ 6,083</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0924

SPECIAL PURPOSE FUNDS
 SALES TAX - JAIL PROJECT - 924
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Sales Tax	\$ 1,400,033	\$ 1,619,951	\$ 1,300,000	\$ 319,951
Reimbursements	0	2,242	0	2,242
Operating Transfers	4,771	0	0	0
Total cash receipts	<u>1,404,809</u>	<u>1,622,193</u>	<u>1,300,000</u>	<u>322,193</u>
Expenditures				
Contractual Services	20,307	0	\$ 75,000	\$ (75,000)
Debt Issue Fees	25,000	46,770	0	46,770
Operating Transfers	<u>1,026,031</u>	<u>1,458,238</u>	<u>1,458,239</u>	<u>(1)</u>
Total expenditures	<u>1,071,338</u>	<u>1,505,008</u>	<u>\$ 1,533,239</u>	<u>\$ (28,231)</u>
Receipts over (under) expenditures	333,471	117,185		
Unencumbered cash, beginning of year	<u>874,960</u>	<u>1,208,431</u>		
Unencumbered cash, end of year	<u>\$ 1,208,431</u>	<u>\$ 1,325,616</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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and Shared Revenue				
Sales Tax	\$ 1,400,033	\$ 1,619,951	\$ 1,300,000	\$ 319,951
Expenditures				
Contractual	393,138	90,632	\$ 500,000	\$ (409,368)
Operating Transfer	831,230	1,206,534	986,166	220,368
Total expenditures	1,224,368	1,297,166	\$ 1,486,166	\$ (189,000)
Receipts over (under) expenditures	175,665	322,785		
Unencumbered cash, beginning of year	60,534	236,199		
Unencumbered cash, end of year	\$ 236,199	\$ 558,984		

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Grants	\$ 449,593	\$ 425,520	\$ 452,466	\$ (26,946)
Service fees	23,920	26,644	20,000	6,644
Total cash receipts	473,513	452,164	\$ 472,466	\$ (20,302)
Expenditures				
Personnel Services	233,490	338,265	\$ 436,916	\$ (98,651)
Contractual Services	155,892	97,510	165,180	(67,670)
Commodities	2,125	5,189	1,850	3,339
Vehicle Expense	1,474	1,231	1,800	(569)
Total expenditures	392,981	442,195	\$ 605,746	\$ (163,551)
Receipts over (under) expenditures	80,532	9,969		
Unencumbered cash, beginning of year	202,747	283,279		
Unencumbered cash, end of year	\$ 283,279	\$ 293,248		

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Grants	\$ 431,475	\$ 478,208	\$ 475,000	\$ 3,208
Service Fees	3,504	2,855	4,000	(1,145)
Total cash receipts	<u>434,979</u>	<u>481,063</u>	<u>\$ 479,000</u>	<u>\$ 2,063</u>
Expenditures				
Personnel Services	353,112	421,535	\$ 390,786	\$ 30,749
Contractual Services	43,842	46,904	48,370	(1,466)
Commodities	5,316	3,279	500	2,779
Vehicle Expense	5,224	4,453	7,250	(2,797)
Total expenditures	<u>407,494</u>	<u>476,171</u>	<u>\$ 446,906</u>	<u>\$ 29,265</u>
Receipts over (under) expenditures	27,485	4,892		
Unencumbered cash, beginning of year	<u>58,935</u>	<u>86,420</u>		
Unencumbered cash, end of year	<u>\$ 86,420</u>	<u>\$ 91,312</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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Grants - Other	\$ 22,538	\$ 51,804	\$ 90,152	\$ (38,348)
Total cash receipts	<u>22,538</u>	<u>51,804</u>	<u>90,152</u>	<u>(38,348)</u>
Expenditures				
Personnel Services	35,228	14,023	\$ 70,454	\$ (56,431)
Contractual Services	0	0	19,698	(19,698)
Commodities	<u>571</u>	<u>12</u>	<u>0</u>	<u>12</u>
Total expenditures	<u>35,799</u>	<u>14,035</u>	<u>\$ 90,152</u>	<u>\$ (76,117)</u>
Receipts over (under) expenditures	(13,261)	37,769		
Unencumbered cash, beginning of year	<u>62,503</u>	<u>49,242</u>		
Unencumbered cash, end of year	<u>\$ 49,242</u>	<u>\$ 87,011</u>		

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, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Grants		
Federal	\$ 65,448	\$ 2,154
Foundation Fundraising	<u>7,170</u>	<u>5,302</u>
Total cash receipts	<u>72,618</u>	<u>7,456</u>
Expenditures		
Personnel Services	3,917	0
Commodities	<u>68,482</u>	<u>270</u>
Total expenditures	<u>72,399</u>	<u>270</u>
Receipts over (under) expenditures	219	7,186
Unencumbered cash, beginning of year	<u>51</u>	<u>270</u>
Unencumbered cash, end of year	<u>\$ 270</u>	<u>\$ 7,456</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0993

SPECIAL PURPOSE FUNDS
COPS FOR TOTS - 993
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 6,347	\$ 16,614
Total cash receipts	<u>6,347</u>	<u>16,614</u>
Expenditures		
Contractual Services	0	3,493
Commodities	<u>8,120</u>	<u>20,447</u>
Total expenditures	<u>8,120</u>	<u>23,940</u>
Receipts over (under) expenditures	(1,773)	(7,326)
Unencumbered cash, beginning of year	<u>36,518</u>	<u>34,745</u>
Unencumbered cash, end of year	<u>\$ 34,745</u>	<u>\$ 27,419</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, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 1,890	\$ 2,121
Expenditures		
Commodities	<u>3,641</u>	<u>3,975</u>
Receipts over (under) expenditures	(1,751)	(1,854)
Unencumbered cash, beginning of year	<u>10,695</u>	<u>8,944</u>
Unencumbered cash, end of year	<u><u>\$ 8,944</u></u>	<u><u>\$ 7,090</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0998

**SPECIAL PURPOSE FUNDS
ARPA GRANT - 997
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For Year Ended December 31, 2022

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

	2021	2022
	Actual	Actual
Cash receipts		
Grants - Federal	\$ 3,325,068	\$ 3,375,068
Investment Income	4,533	34,055
Total cash receipts	3,329,601	3,409,123
Expenditures		
Personnel Services	856,557	639,572
Contractual	255,300	1,815,439
Commodities	66,505	73,500
Capital Outlay	553,498	449,000
Total Expenditures	1,731,860	2,977,511
Receipts over (under) expenditures	1,597,741	431,612
Unencumbered cash, beginning of year	0	1,597,741
Unencumbered cash, end of year	<u>\$ 1,597,741</u>	<u>\$ 2,029,353</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0998

**SPECIAL PURPOSE FUNDS
SMALL BUSINESS GRANT - 998
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual totals for the Prior Year Ended December 31, 2021)**

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Grants - Federal	\$ 6,000	\$ 0
Expenditures		
Contractual	<u>6,000</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 0</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0999

SPECIAL PURPOSE FUNDS
 CARES ACT - SPARK GRANT - 999
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 REGULATORY BASIS
 For Year Ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Grants - Federal	\$ 61,531	\$ 0
Reimbursements	<u>11,213</u>	<u>0</u>
Total cash receipts	<u>72,744</u>	<u>0</u>
Expenditures		
County-Wide Services	104,380	0
Health Department	45,361	0
Emergency Management	11,137	0
Employee Benefits	8,730	0
Public Safety Benefits	<u>3,830</u>	<u>0</u>
Total expenditures	<u>173,438</u>	<u>0</u>
Receipts over (under) expenditures	(100,694)	0
Unencumbered cash, beginning of year	83,131	0
Prior year cancelled encumbrance	<u>17,563</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 0</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0317

BOND AND INTEREST FUND
 BOND AND INTEREST FUND - 317
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 996,787	\$ 930,173	\$ 943,623	\$ (13,450)
Delinquent Tax	9,224	11,755	10,000	1,755
Motor Vehicle Tax	34,412	81,182	88,731	(7,549)
Recreational Vehicle Tax	869	2,031	1,672	359
16/20M Vehicle Tax	0	0	2,505	(2,505)
Commercial Motor Vehicle	1,591	4,372	3,850	522
Watercraft	0	0	1,190	(1,190)
Payment in lieu of taxes	783	1,590	0	1,590
Operating Transfer	<u>1,026,031</u>	<u>1,458,238</u>	<u>1,458,239</u>	<u>(1)</u>
Total cash receipts	<u>2,069,697</u>	<u>2,489,341</u>	<u>\$ 2,509,810</u>	<u>\$ (20,469)</u>
Expenditures				
Principal	1,212,000	1,947,000	\$ 1,947,000	\$ 0
Interest	821,281	528,674	528,845	(171)
Fees	<u>1</u>	<u>341</u>	<u>100,000</u>	<u>(99,659)</u>
Total expenditures	<u>2,033,282</u>	<u>2,476,015</u>	<u>\$ 2,575,845</u>	<u>\$ (99,830)</u>
Receipts over (under) expenditures	36,415	13,326		
Unencumbered cash, beginning of year	<u>152,039</u>	<u>188,454</u>		
Unencumbered cash, end of year	<u>\$ 188,454</u>	<u>\$ 201,780</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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Grant		
Federal	\$ 38,809	\$ 93,672
Other	223,577	0
Miscellaneous	106,479	117,657
Operating Transfer	<u>3,850,412</u>	<u>4,430,354</u>
Total cash receipts	<u>4,219,277</u>	<u>4,641,683</u>
Expenditures		
Capital Outlay	3,915,802	4,820,204
Operating Transfer	<u>0</u>	<u>5,000</u>
Total expenditures	<u>3,915,802</u>	<u>4,825,204</u>
Receipts over (under) expenditures	303,475	(183,521)
Unencumbered cash, beginning of year	2,546,621	2,892,283
Prior year cancelled encumbrance	<u>42,187</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 2,892,283</u>	<u>\$ 2,708,762</u>

Miami County, Kansas

Schedule 2-0904

**CAPITAL PROJECT FUNDS
JAIL CONSTRUCTION - 904
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended December 31, 2022

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

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Investment Income	\$ 0	\$ 0
Total cash receipts	<u>0</u>	<u>0</u>
Expenditures		
Capital Outlay	83,329	0
Operating Transfers	<u>4,771</u>	<u>0</u>
Total expenditures	<u>88,100</u>	<u>0</u>
Receipts over (under) expenditures	(88,100)	0
Unencumbered cash, beginning of year	<u>88,100</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 0</u>	<u>\$ 0</u>

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, 2022
 (With Comparative Actual totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Cash receipts		
Investment Income	\$ 12,885	\$ 0
Compensation to Income	<u>103,997</u>	<u>16,971</u>
Total cash receipts	<u>116,882</u>	<u>16,971</u>
Expenditures		
Contractual Services	62,850	662,616
Commodities	27,800	2,563
Capital Outlay	<u>29,886</u>	<u>2,571</u>
Total expenditures	<u>120,536</u>	<u>667,750</u>
Receipts over (under) expenditures	(3,654)	(650,779)
Unencumbered cash, beginning of year	530,619	650,779
Prior Year Cancelled Encumbrances	<u>123,814</u>	<u>0</u>
Unencumbered cash, end of year	<u>\$ 650,779</u>	<u>\$ 0</u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2022

<u>Fund</u>	<u>Beginning Cash</u>	<u>Receipts</u>	<u>Expenses</u>	<u>Ending Cash</u>
Off County System				
Emergency Medical Services	\$ 0	\$ 1,134,300	\$ 1,134,300	\$ 0
County Clerk	25	2,546	2,549	22
District Court	3,757	152,697	151,914	4,540
Health Department	0	676,761	676,761	0
Law Library	25,127	15,220	16,085	24,262
Subtotal of accounts	\$ 28,909	\$ 1,981,524	\$ 1,981,609	\$ 28,824
On County System				
Zoning Escrow	\$ 5,600	\$ 0	\$ 0	\$ 5,600
Escrow	66,024	55,800	5,500	116,324
Insurance Tax Lien	0	133,491	20,344	113,147
Sub-Division Escrow	50,028	0	0	50,028
Airport Escrow	2,400	200	100	2,500
Hillsdale Improvement	0	6,996	6,996	0
Returned Checks	(14,211)	41,069	41,298	(14,440)
Neighborhood Revitalization	4,734	39,192	36,366	7,560
Current Taxes	35,837,827	2,923,659	53,761	38,707,725
Auto Taxes	1,150,524	19,262	86,371	1,083,415
Bankruptcy Tax Payments	3,227	7,156	3,321	7,062
Recreational Vehicle	25,321	5,902	2,816	28,407
Commercial Motor Vehicle Registratior	10,349	15,562	9,900	16,011
Payment In Lieu of Tax	64,401	11,889	0	76,290
Tax Foreclosure Sales	27,245	0	0	27,245
Advance Tax	8,708	10,311	11,831	7,188
County Redemption	285,866	4,826	71,546	219,146
Delinquent Personal Property Tax	12,862	6,362	5,749	13,475
Mineral Production/Severance Tax	4,417	2,343	0	6,760
Long & Short & Change Checks	(1,564)	146,450	147,178	(2,292)
Prisoner Cash Bonds	1,000	0	500	500
State Funds	216,957	6,627,456	6,583,722	260,691
Tax Distribution				
Cities	(437)	9,269,124	9,268,724	(37)
Townships	(2,618)	115,955	113,337	0
Schools & Recreation Commissions	0	29,188,289	29,188,289	0
Library	0	1,240,786	1,240,786	0
Extension District	0	0	0	0
Cemeteries	0	72,433	72,433	0
Watershed	0	18,279	18,279	0
	\$ 37,787,569	\$ 51,944,316	\$ 48,970,756	\$ 40,761,129

See Independent Auditor's Report.

Miami County, Kansas
SCHEDULE OF FEDERAL AWARDS
For the year ended December 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S. DEPARTMENT OF JUSTICE			
<i>Pass-through Kansas Department of Justice</i>			
Coronavirus Emergency Supplemental Funding	16.034	\$ 42,281	\$ 42,281
TOTAL DEPARTMENT OF JUSTICE		<u>42,281</u>	<u>42,281</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Pass-through Kansas Department of Transportation</i>			
State & Community Highway Safety	20.600	2,235	2,235
TOTAL DEPARTMENT OF TRANSPORTATION		<u>2,235</u>	<u>2,235</u>
U.S DEPARTMENT OF THE TREASURY			
Coronavirus State and Local Fiscal Recovery Funds	21.027	3,375,068	2,977,511
TOTAL DEPARTMENT OF THE TREASURY		<u>3,375,068</u>	<u>2,977,511</u>
U.S DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Pass-through Kansas Department of Health and Environment</i>			
Public Health Emergency Preparedness	93.069	560,666	560,666
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES		<u>560,666</u>	<u>560,666</u>
TOTAL FEDERAL AWARDS		<u>\$ 3,980,250</u>	<u>\$ 3,582,693</u>

See Independent Auditor's Report.

Miami County, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the year ended December 31, 2022

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, 2022. 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, 2022.

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, 2022, 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 19, 2023. 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.

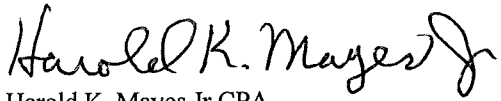
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we 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 19, 2023

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, 2022. 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, 2022.

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.

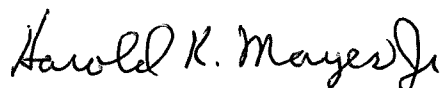
Report on Internal Control over Compliance

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 19, 2023

Miami County, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For year ended December 31, 2022

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	Coronavirus State and Local Fiscal Recovery F	\$ <u>2,977,511</u>
		\$ <u>2,977,511</u>

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