

MIAMI COUNTY, KANSAS

Paola, Kansas

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

December 31, 2020

Miami County, Kansas

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
Miami County, Paola, Kansas

Report on Financial Statement

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, 2020 and the related notes to the financial statement.

Management's Responsibility 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 to meet the financial reporting requirements of the State of Kansas; 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit 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 *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by Miami County, Kansas to meet the requirements of the State of 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.

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, 2020, 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, 2020, 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.

Other Matters

Supplementary Information

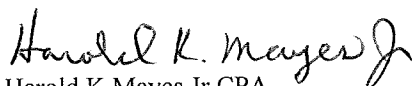
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory 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 May 4, 2021 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, 2019 (not presented herein), and have issued our report thereon dated June 17, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 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 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note C.



Harold K Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
May 4, 2021

Miami County, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS For Year Ended December 31, 2020

	<u>Beginning Unencumbered Cash Balances</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>
Governmental type funds				
General Fund	\$ 4,583,007	\$ 22,264	\$ 21,506,840	\$ 21,574,663
Special Purpose Funds				
Road and Bridge	785,907	0	7,827,792	7,972,934
Solid Waste	137,802	0	21,000	4,600
County Fuel System	132,474	0	524,787	468,102
Club Estates #1 Sewer	23,553	0	19,935	14,753
Club Estates #1 Lights	299	0	1,382	1,400
Walnut Creek #3 Sewer	38,245	0	35,665	28,983
Bucyrus Sewer	20,634	0	53,050	67,167
Jail Commissions	61,319	0	5,737	6,838
911 Emergency Wireless	14,471	0	254,540	157,594
Law Enforcement Trust	2,394	0	123	0
Carry Concealed Weapon	4,108	0	3,153	1,243
County Wide Reappraisal	51,020	0	577,203	544,063
Motor Vehicle Operating	0	0	326,249	326,249
Offender Registration	33,821	0	8,660	1,236
Special Building	401	0	0	0
Special Bridge	52,671	5,361	618,486	628,000
Special Economic Development Reserve	262,145	0	40,000	27,300
Road and Bridge Special Machinery	256,154	0	584,720	60,183
Equipment Reserve	250,297	300	602,770	63,190
Special Technology	29,511	0	300,000	302,180
Special Building Improvement	1,532,469	0	1,869,800	149,080
Special Retirement	350,000	0	100,000	0
Special Tax Refund	46,809	0	0	0
Club Estate Sewer Reserve	34,136	0	0	0
Walnut Creek Sewer Reserve	41,123	0	7,900	0
Bucyrus Sewer Reserve	0	0	20,000	0
Clerk Technology	17,307	0	19,387	14,087
Treasurer Technology	47,752	0	19,499	3,933
Airport Hangar	6,462	0	13,518	16,523
Fire District No. 1 Maintenance	38,044	0	846,879	863,843
Fire District No. 2 Maintenance	12,857	0	216,605	217,375
Fire District No. 1 Special Machinery	685,495	0	395,285	422,933
Fire District No. 2 Special Machinery	166,166	0	7,500	0
Special Alcohol Control	38,303	0	34,848	45,000
Special Drug Forfeiture	3,687	0	0	0
Bucyrus Lights	2,246	0	3,438	2,719
Hillsdale Lights	4,935	0	7,103	5,933
Insurance Reimbursement	0	0	20,262	0
Sales tax - Jail Project	822,725	0	1,241,292	1,189,057
1/4 Cent Sales Tax	77,980	0	1,236,166	1,253,612
Community Corrections	165,610	0	455,712	418,575
Juvenile Justice Authority	72,142	0	413,749	426,956
Juvenile Reinvestment	88,918	0	32,250	58,665

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>	
\$ 4,537,448	\$ 975,125	\$ 5,512,573	
640,765	341,674	982,439	Composition of ending cash
154,202	0	154,202	Cash on hand and checks \$ 2,100
189,159	13,631	202,790	Bank deposits
28,735	3,399	32,134	Checking/Savings/Petty Cash 55,705,992
281	0	281	Schedule 3 accounts not on books <u>29,789</u>
44,927	820	45,747	Total cash and investments 55,737,881
6,517	4,898	11,415	Agency funds per
60,218	570	60,788	
111,417	11,788	123,205	Schedule 3 <u>(32,380,630)</u>
2,517	0	2,517	\$ <u>23,357,251</u>
6,018	0	6,018	
84,160	19,733	103,893	
0	10,841	10,841	
41,245	0	41,245	
401	0	401	
48,518	8,874	57,392	
274,845	0	274,845	
780,691	0	780,691	
790,177	57,412	847,589	
27,331	2,278	29,609	
3,253,189	17,568	3,270,757	
450,000	0	450,000	
46,809	0	46,809	
34,136	0	34,136	
49,023	0	49,023	
20,000	0	20,000	
22,607	0	22,607	
63,318	0	63,318	
3,457	0	3,457	
21,080	110,416	131,496	
12,087	0	12,087	
657,847	338,770	996,617	
173,666	0	173,666	
28,151	0	28,151	
3,687	0	3,687	
2,965	226	3,191	
6,105	494	6,599	
20,262	40,652	60,914	
874,960	0	874,960	
60,534	500,000	560,534	
202,747	14,392	217,139	
58,935	20,082	79,017	
62,503	1,884	64,387	

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, 2020

	<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	\$ 2,000	\$ 0	\$ 41,338	\$ 43,287
Cops for Tots	33,266	0	18,473	15,221
Sheriff's Support Program	9,486	0	1,440	231
Small Business Grant	0	0	126,000	126,000
Cares Act - Sparks Grant	0	0	6,894,296	6,811,165
 Bond and Interest Funds				
Bond and Interest	283,925	0	1,360,883	1,492,769
 Capital Projects Funds				
New Projects	2,937,102	8,116	4,391,766	4,790,363
Jail Construction	94,591	0	0	6,491
880 MHz Radio System	<u>511,777</u>	<u>0</u>	<u>156,545</u>	<u>137,703</u>
 Total reporting entity (excluding agency funds)	<u>\$ 14,867,546</u>	<u>\$ 36,041</u>	<u>\$ 46,369,730</u>	<u>\$ 43,951,034</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>
\$ 51	\$ 0	\$ 51
36,518	5,928	42,446
10,695	0	10,695
0	0	0
83,131	192,297	275,428
152,039	0	152,039
2,546,621	862,795	3,409,416
88,100	2,100	90,200
<u>530,619</u>	<u>2,393,190</u>	<u>2,923,809</u>
<u>\$ 17,405,414</u>	<u>\$ 5,951,837</u>	<u>\$ 23,357,251</u>

The accompanying notes are an integral part of this statement.

MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

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.).

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE C. BASIS OF ACCOUNTING

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

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

NOTE D. BUDGETARY INFORMATION

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

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

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.

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE D. BUDGETARY INFORMATION - continued

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

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

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

NOTE E. CASH AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County rates investments (if any) as noted.

Concentration of credit risk - State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County has no investments other than time deposits and certificates of deposit.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2020.

At December 31, 2020, the carrying amount of the County's bank deposits was \$55,737,881 (which includes petty cash funds) and the bank balance was \$59,552,393. 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 \$56,052,393 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.

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE F. LONG-TERM DEBT

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

	Balance Beginning of Year	Additions	Reductions/ Payments	Balance /End of Year	Interest Paid
Revenue Bonds:					
Series 2013	\$ 315,000	\$ 0	\$ 80,000	\$ 235,000	\$ 8,437
Series 2014	8,390,000	0	3,850,000	4,540,000	256,508
Series 2015-A	207,000	0	16,000	191,000	6,102
Series 2015-B	8,055,000	0	4,950,000	3,105,000	300,775
Series 2016	1,525,000	0	295,000	1,230,000	31,294
Series 2019-A	6,000,000	0	0	6,000,000	0
Series 2020-A	0	3,660,000	0	3,660,000	75,437
Series 2020-B	0	5,640,000	310,000	5,330,000	116,247
	<u>\$ 24,492,000</u>	<u>\$ 9,300,000</u>	<u>\$ 9,501,000</u>	<u>\$ 24,291,000</u>	<u>\$ 794,800</u>

Principal:	2021	2022	2023	2024	2025
Revenue Bonds	<u>\$ 1,212,000</u>	<u>\$ 1,387,000</u>	<u>\$ 1,442,000</u>	<u>\$ 1,413,000</u>	<u>\$ 1,144,000</u>
	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>Total</u>	
Revenue Bonds	<u>\$ 6,543,000</u>	<u>\$ 5,825,000</u>	<u>\$ 5,325,000</u>	<u>\$ 24,291,000</u>	

Interest:	2021	2022	2023	2024	2025
Revenue Bonds	<u>\$ 837,751</u>	<u>\$ 700,728</u>	<u>\$ 659,916</u>	<u>\$ 616,289</u>	<u>\$ 572,780</u>
	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>Total</u>	
Revenue Bonds	<u>\$ 2,383,579</u>	<u>\$ 1,460,728</u>	<u>\$ 547,921</u>	<u>\$ 7,779,692</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, 2020, the statutory limit for the County was in excess of \$14,592,129 providing a debt margin of \$14,592,129.

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE F. LONG-TERM DEBT

As of December 31, 2020 the following revenue bonds have been defeased as County used proceeds from Revenue Bonds 2020-A and B to pay the amount defeased:

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

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

Transfers from:	Transfers to:	Statutory Authority	Amount
General Fund	Special Economic Dev. Reserve	K.S.A. 19-120	\$ 26,000
General Fund	Special Technology	K.S.A. 19-120	300,000
General Fund	Special Retirement	K.S.A. 19-120	100,000
General Fund	New Projects Fund	K.S.A. 19-120	50,000
General Fund	Equipment Reserve	K.S.A. 19-120	400,000
General Fund	Special Building Improvement	K.S.A. 19-120	1,950,000
Road & Bridge Fund	Road & Bridge Special Machinery	K.S.A. 19-120	550,000
Road & Bridge Fund	New Projects Fund	K.S.A. 19-119	1,431,786
Special Bridge	New Projects Fund	K.S.A. 19-120	614,742
County-Wide Appraisal	Equipment Reserve	K.S.A. 19-120	25,000
Sales Tax - Jail Project	Bonds and Interest DSF	K.S.A. 19-120	1,027,001
Airport Hangar	New Projects Fund	K.S.A. 19-120	15,000
Walnut Creek Sewer Fund	Walnut Creek Sewer Reserve	K.S.A. 19-120	7,900
Bucyrus Sewer	Bucyrus Sewer Reserve	K.S.A. 19-120	20,000
Quarter Cent Sales Tax	New Projects Fund	K.S.A. 19-120	608,704
Quarter Cent Sales Tax	New Projects Fund	K.S.A. 19-120	500,000
Fire District No. 1 Maintenance	Fire District No. 1 Special Machinery	K.S.A. 19-120	395,285
Fire District No. 2 Maintenance	Fire District No. 2 Special Machinery	K.S.A. 19-120	7,500

NOTE H. CAPITAL PROJECTS

Project Name	Project Authorization	Project Expenditures
Culvert Replacement Waverly Rd s/o R&B	\$ 188,000	\$ 75,404
Bridge FAS 390 Hedge Lane s/o 311th St.	1,950,000	95,409
Bridge T-18.2 Replacement	825,000	643,385
Bridge 11-B.2 319th Street	385,000	19,460
Culvert - Hospital Dr 0.3 mi n/o 255th Street	202,500	183,791
Bridge 18-Q.6 263rd St e/o Somerset	883,000	171,640
Culvert Replacement 271st Street	90,000	8,550
Culvert Replacement Lone Star Road	180,000	9,300
Airport Parallel Taxiway	947,700	70,507
Metcalf Culvert Extension	157,000	155,054
2019 & 2020 Bridge Inspections	45,000	20,063
299th Culvert Replacement	197,000	13,785
Metcalf 2.0	850,000	15,554
New Detention Center Project	19,887,095	19,292,268

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits:

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

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

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

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

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

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>0-10</u>	<u>Over 10</u>	<u>Over 15</u>
EMS Personnel:			
Hours accrued per day	.394521	.493151	.591781
Hours accrued per year	144	180	216
All Other Personnel:			
Hours accrued per day	.263014	.328767	.394521
Hours accrued per year	96	120	144
Maximum Accumulation per year	160	160	160
Minimum Hours for one-time leave	.25	.25	.25
Maximum Hours for one-time leave	160	160	160

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

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

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

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

Sick leave

Full-time employees earn 96 working hours of sick leave for each full year of service. Full-time employees may accrue a maximum of 960 hours of sick leave. Classified part-time employees earn sick leave proportionally to the percentage of time worked, not to exceed 960 hours. EMS employees shall accrue 144 hours of sick leave for each full year of service, not to exceed 1,280 hours.

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

Upon termination, an employee in good standing with a minimum of two years of service shall be compensated for 3% per year up to 50% of the employee's accumulated sick time. Employees retiring from the County shall be compensated for 4% per year up to 100% of the employee's accumulated sick time. Sick leave and vacation paid out under this plan for the year ended December 31, 2020 was \$153,045.

The accrued leave liability as of December 31, 2020 was \$2,185,305. However, there is no accrual for vacation or sick leave in these financial statements.

Operating Leases:

The County has entered into lease agreements for the use of certain equipment and office space in accordance with K.S.A. 72-8225. The future minimum payments on these leases are as follows:

Operating leases

<u>Year</u>	<u>Amount</u>
2021	\$ 99,197
2022	23,862
	<u>\$ 123,059</u>

NOTE J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE J. DEFINED BENEFIT PENSION PLAN – continued

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 8.61% for the KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$719,239 for KPERS and \$849,080 for KP&F for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020 the County's proportionate share of the collective net pension liability reported to KPERS was \$6,893,043 and \$8,167,633 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE K. RISK MANAGEMENT

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

NOTE L. OTHER INFORMATION

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

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

The County is not aware of any statutory violations for the year ended December 31, 2020.

Miami County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

NOTE L. OTHER INFORMATION – continued

COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020. Future potential impacts may include decrease in certain revenues, etc. and disruptions or restrictions on the County’s ability to operate under its current mission and operating model.

CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$6,894,296 during 2020. The County is encouraged to share the CRF with cities, school districts and local businesses within the County. The CRF funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Under the CARES Act, the CRF may be used to cover costs that:

1. Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.
2. Are necessary expenditures incurred due to the public health emergency with respect to COVID-19.
3. Are NOT accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or municipality. The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular municipality. A cost meets this requirement if:
 - a. The cost cannot lawfully be funded using a line item, allotment or allocation within that budget; OR
 - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
 - c. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund or similar reserve account.

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

Subsequent Events: The County evaluated subsequent events through April 21, 2021, the date the financial statements were available to be issued. The County is currently in the process of building a Detention Center.

**REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

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Miami County, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For Year Ended December 31, 2020

	<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	\$ 23,238,886	\$ 0	\$ 23,238,886	\$ 21,574,663	\$ (1,664,223)
Special Purpose Fund					
Road and Bridge	8,127,122	0	8,127,122	7,972,934	(154,188)
Solid Waste	50,000	0	50,000	4,600	(45,400)
County Fuel System	795,363	0	795,363	468,102	(327,261)
Club Estates #1 Sewer	20,200	0	20,200	14,753	(5,447)
Club Estates #1 Lights	1,400	0	1,400	1,400	0
Walnut Creek #3 Sewer	35,000	0	35,000	28,983	(6,017)
Bucyrus Sewer	68,300	0	68,300	67,167	(1,133)
911 Emergency Wireless	310,000	0	310,000	157,594	(152,406)
County Wide Reappraisal	577,294	0	577,294	544,063	(33,231)
Motor Vehicle	400,000	0	400,000	326,249	(73,751)
Special Bridge	628,000	0	628,000	628,000	0
Equipment Reserve	300,000	0	300,000	63,190	(236,810)
Special Technology	434,350	0	434,350	302,180	(132,170)
Airport Hangar	17,450	0	17,450	16,523	(927)
Fire District					
No. 1 Maintenance	883,251	0	883,251	863,843	(19,408)
No. 2 Maintenance	223,375	0	223,375	217,375	(6,000)
No. 1 Special Machinery	655,030	0	655,030	422,933	(232,097)
No. 2 Special Machinery	173,666	0	173,666	0	(173,666)
Special Alcohol Control	45,000	0	45,000	45,000	0
Bucyrus Lights	4,475	0	4,475	2,719	(1,756)
Hillsdale Lights	9,300	0	9,300	5,933	(3,367)
Sales tax - Jail Project	1,250,000	0	1,250,000	1,189,057	(60,943)
1/4 Cent Sales Tax	1,253,612	0	1,253,612	1,253,612	0
Community Corrections	478,134	0	478,134	418,575	(59,559)
Juvenile Justice Authority	492,778	0	492,778	426,956	(65,822)
Juvenile Reinvestment	101,208	0	101,208	58,665	(42,543)
Bond and Interest Fund					
Bond and Interest	1,542,769	0	1,542,769	1,492,769	(50,000)

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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		Variance Over (Under)
	2019	Actual	Budget	
Cash receipts				
Taxes and Shared Revenue				
Ad Valorem Tax	\$ 14,575,340	\$ 14,943,036	\$ 15,091,171	\$ (148,135)
Delinquent Tax	232,786	286,654	200,000	86,654
Motor Vehicle Tax	1,734,292	1,766,515	1,760,180	6,335
Recreational/ Commercial/ Watercraft	37,453	40,923	36,707	4,216
16/20M Vehicle Tax	33,495	37,692	40,755	(3,063)
Commercial Vehicle	72,383	74,923	73,685	1,238
Watercraft	0	0	17,076	(17,076)
MV Antique	0	0	4,800	(4,800)
MVL - Rental Excise Tax	192	183	100	83
Mineral Tax	396	616	0	616
Local Alcoholic Liquor Tax	13,431	11,947	10,600	1,347
Local Sales Tax	690,710	757,317	675,000	82,317
Payment In Lieu of Taxes	64,691	45,439	63,800	(18,361)
Licenses, Permits and Fees				
Licenses, Permits and Fees	524,030	510,403	320,700	189,703
Fees for Services	725,482	752,465	727,725	24,740
Charges for Services				
Emergency Medical Services	1,156,407	1,247,388	1,400,000	(152,612)
Fuel Sales	139,874	76,724	135,000	(58,276)
Rent	55,237	55,429	52,750	2,679
Restitution	148	19,472	0	19,472
Investment Income	168,167	137,657	105,000	32,657
Penalties & Interest	204,484	245,723	149,000	96,723
Grants	264,712	407,462	241,914	165,548
Miscellaneous	143,812	69,406	11,900	57,506
Reimbursements	29,221	17,545	43,500	(25,955)
Open Records Copies	3,088	1,921	6,750	(4,829)
	<u>20,869,831</u>	<u>21,506,840</u>	<u>\$ 21,168,113</u>	<u>\$ 338,727</u>
Total cash receipts				
	<u>20,869,831</u>	<u>21,506,840</u>	<u>\$ 21,168,113</u>	<u>\$ 338,727</u>
Expenditures				
Administration	225,765	316,392	\$ 313,329	\$ 3,063
Human Resources	187,797	184,627	196,450	(11,823)
Information Systems	82,879	86,944	140,652	(53,708)
Building & Grounds	346,685	293,780	303,634	(9,854)
Appraisal	62,287	71,941	80,299	(8,358)
Building Inspection	354,047	345,242	462,389	(117,147)
Codes Court	2,471	2,450	7,500	(5,050)
County Attorney	393,057	415,565	444,537	(28,972)
County Clerk	261,668	303,275	277,155	26,120
County Commissioners	173,538	174,178	173,846	332
County Counselor	92,562	148,257	104,117	44,140
County-Wide Services	465,188	413,822	2,401,295	(1,987,473)

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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		Variance Over (Under)
	2019 Actual	Actual	Budget	
Expenditures - continued				
District Court	\$ 360,184	\$ 353,100	\$ 385,697	\$ (32,597)
Community Health	473,424	494,108	534,461	(40,353)
Noxious Weed	104,492	111,835	122,233	(10,398)
Household Hazardous Waste	15,606	8,312	15,400	(7,088)
GIS Mapping/Land Info	96,465	94,546	103,306	(8,760)
Planning and Zoning	178,520	194,087	288,644	(94,557)
Register of Deeds	169,380	166,437	190,362	(23,925)
County Sheriff	3,225,183	3,161,303	3,298,999	(137,696)
Emergency Management	97,646	96,560	184,595	(88,035)
Jail Operations	2,067,321	2,011,555	2,382,367	(370,812)
Soil Conservation	44,385	54,385	54,385	0
County Treasurer	234,493	217,143	264,041	(46,898)
Administrative Election	300,122	265,101	244,238	20,863
Emergency Medical Services	2,332,838	2,685,776	2,846,344	(160,568)
Employee Benefit	2,424,805	2,374,866	2,870,982	(496,116)
Public Safety Benefits	2,541,399	2,727,845	3,355,095	(627,250)
Property/Casualty Insurance	139,437	133,331	145,000	(11,669)
Contractual Agreements	10,000	0	10,000	(10,000)
Prosecuting Attorney Training	1,079	555	2,000	(1,445)
Airport	192,161	75,331	230,358	(155,027)
Economic Development	118,285	125,228	158,859	(33,631)
Senior Care	204,536	204,536	204,536	0
Fair Premiums	43,000	43,000	43,000	0
Fair Building and Maintenance	18,881	18,469	24,000	(5,531)
Historical Society	22,000	22,000	22,000	0
Mental Health	213,000	213,000	213,000	0
Developmental Disabilities	139,781	139,781	139,781	0
Operating Transfers	2,110,420	2,826,000	0	2,826,000
Total expenditures	20,526,787	21,574,663	\$ 23,238,886	\$ (1,664,223)
 Receipts over (under) expenditures	 343,044	 (67,823)		
 Unencumbered cash, beginning of year	 4,230,438	 4,583,007		
 Prior year cancelled encumbrances	 9,525	 22,264		
 Unencumbered cash, end of year	 <u>\$ 4,583,007</u>	 <u>\$ 4,537,448</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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		Variance Over (Under)	
	2019 Actual	Actual	Budget		
Cash receipts					
Taxes and Shared Revenue					
Current Tax	\$ 3,173,496	\$ 3,638,616	\$ 3,665,247	\$	(26,631)
Delinquent Tax	59,270	68,313	50,000		18,313
Motor Vehicle Tax	437,850	397,397	382,119		15,278
Recreational/ Commercial/ Watercraft	9,456	9,159	7,968		1,191
16/20M Vehicle Tax	0	0	8,848		(8,848)
Commercial Vehicle	18,274	16,411	15,996		415
Watercraft	0	0	3,707		(3,707)
MVL - Rental Excise Tax	48	43	25		18
Payment In Lieu of Taxes	6,240	2,117	6,690		(4,573)
Special City/County Gas Tax	1,330,928	1,264,875	1,298,015		(33,140)
Local Sales Tax	2,079,215	2,275,289	2,115,000		160,289
Grants					
Federal	0	33,777	0		33,777
Other	0	4,504	0		4,504
Fees	25,680	42,271	0		42,271
Miscellaneous	0	3,070	0		3,070
Sale of Property	0	0	10,000		(10,000)
Reimbursements	81,687	71,950	125,000		(53,050)
Total cash receipts	<u>7,222,144</u>	<u>7,827,792</u>	<u>\$ 7,688,615</u>	\$	<u>139,177</u>
Expenditures					
Personnel Services	2,130,600	1,998,834	\$ 2,218,122	\$	(219,288)
Contractual Services	291,724	286,145	240,650		45,495
Commodities	3,173,136	3,055,187	2,878,350		176,837
Vehicle Expenses	629,960	575,914	810,000		(234,086)
Capital Outlay	374,595	75,068	500,000		(424,932)
Operating Transfers	1,166,031	1,981,786	1,480,000		501,786
Total expenditures	<u>7,766,046</u>	<u>7,972,934</u>	<u>\$ 8,127,122</u>	\$	<u>(154,188)</u>
Receipts over (under) expenditures	(543,902)	(145,142)			
Unencumbered cash, beginning of year	<u>1,329,809</u>	<u>785,907</u>			
Unencumbered cash, end of year	\$ <u>785,907</u>	\$ <u>640,765</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, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Rent/Lease Income	\$ 15,000	\$ 21,000	\$ 18,000	\$ 3,000
Total cash receipts	<u>15,000</u>	<u>21,000</u>	<u>\$ 18,000</u>	<u>\$ 3,000</u>
Expenditures				
Contractual Services	6,970	4,600	\$ 20,000	\$ (15,400)
Capital Outlay	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>(30,000)</u>
Total expenditures	<u>6,970</u>	<u>4,600</u>	<u>\$ 50,000</u>	<u>\$ (45,400)</u>
Receipts over (under) expenditures	8,030	16,400		
Unencumbered cash, beginning of year	<u>129,772</u>	<u>137,802</u>		
Unencumbered cash, end of year	<u>\$ 137,802</u>	<u>\$ 154,202</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0211

SPECIAL PURPOSE FUNDS
COUNTY FUEL SYSTEM FUND - 211
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Reimbursements	\$ 496,084	\$ 524,787	\$ 800,000	\$ (275,213)
Expenditures				
Contractual Services	0	0	\$ 1,500	\$ (1,500)
Items for Resale	517,592	444,364	781,000	(336,636)
Capital Outlay	6,697	0	0	0
Vehicle Expense	36,504	23,738	12,863	10,875
Total expenditures	560,793	468,102	\$ 795,363	\$ (327,261)
Receipts over (under) expenditures	(64,709)	56,685		
Unencumbered cash, beginning of year	197,183	132,474		
Unencumbered cash, end of year	\$ 132,474	\$ 189,159		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0230

SPECIAL PURPOSE FUNDS
 CLUB ESTATES #1 SEWER FUND - 230
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For Year Ended December 31, 2020
 (With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Special Assessments	\$ 17,000	\$ 19,935	\$ 18,000	\$ 1,935
Expenditures				
Contractual	14,823	13,561	\$ 15,900	\$ (2,339)
Commodities	<u>1,477</u>	<u>1,192</u>	<u>4,300</u>	<u>(3,108)</u>
Total expenditures	<u>16,300</u>	<u>14,753</u>	\$ <u>20,200</u>	\$ <u>(5,447)</u>
Receipts over (under) expenditures	700	5,182		
Unencumbered cash, beginning of year	<u>22,853</u>	<u>23,553</u>		
Unencumbered cash, end of year	\$ <u>23,553</u>	\$ <u>28,735</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2-0231**

SPECIAL PURPOSE FUNDS
CLUB ESTATES #1 LIGHTS FUND - 231
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		<u>Variance</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash receipts				
Special Assessments	\$ <u>0</u>	\$ <u>1,382</u>	\$ <u>1,000</u>	\$ <u>382</u>
Expenditures				
Contractual Services	<u>1,600</u>	<u>1,400</u>	\$ <u>1,400</u>	\$ <u>0</u>
Receipts over (under) expenditures	(1,600)	(18)		
Unencumbered cash, beginning of year	<u>1,899</u>	<u>299</u>		
Unencumbered cash, end of year	\$ <u>299</u>	\$ <u>281</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0232

SPECIAL PURPOSE FUNDS
WALNUT CREEK SEWER FUND - 232
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		Variance Over (Under)	
	2019 Actual	Actual	Budget		
Cash receipts					
Special Assessments	\$ 34,558	\$ 35,665	\$ 35,000	\$ 665	
Expenditures					
Contractual Services	19,139	18,759	\$ 25,500	\$ (6,741)	
Commodities	1,699	2,324	4,300	(1,976)	
Operating Transfers	7,900	7,900	5,200	2,700	
Total expenditures	28,738	28,983	\$ 35,000	\$ (6,017)	
Receipts over (under) expenditures	5,820	6,682			
Unencumbered cash, beginning of year	32,425	38,245			
Unencumbered cash, end of year	\$ 38,245	\$ 44,927			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0234

SPECIAL PURPOSE FUNDS
BUCYRUS SEWER - 234
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
User Fees	\$ 42,440	\$ 43,090	\$ 47,000	\$ (3,910)
Special Assessments	4,680	9,960	5,000	4,960
Miscellaneous	<u>25</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total cash receipts	<u>47,145</u>	<u>53,050</u>	\$ <u>52,000</u>	\$ <u>1,050</u>
Expenditures				
Contractual Services	43,596	41,816	\$ 59,500	\$ (17,684)
Commodities	3,890	5,351	8,800	(3,449)
Operating Transfers	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Total expenditures	<u>47,486</u>	<u>67,167</u>	\$ <u>68,300</u>	\$ <u>(1,133)</u>
Receipts over (under) expenditures	(341)	(14,117)		
Unencumbered cash, beginning of year	<u>20,975</u>	<u>20,634</u>		
Unencumbered cash, end of year	\$ <u>20,634</u>	\$ <u>6,517</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2-0309**

SPECIAL PURPOSE FUNDS
JAIL PRISONER COMMISSARY - 0309
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Commissions on Commissary Sales/ Inmate Funds	\$ 112,895	\$ 4,598
Miscellaneous	<u>0</u>	<u>1,139</u>
Total cash receipts	<u>112,895</u>	<u>5,737</u>
Expenditures		
Contractual/ Inmate Reimbursement	<u>98,898</u>	<u>6,838</u>
Receipts over (under) expenditures	13,997	(1,101)
Unencumbered cash, beginning of year	<u>47,322</u>	<u>61,319</u>
Unencumbered cash, end of year	<u>\$ 61,319</u>	<u>\$ 60,218</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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Fees	\$ 237,972	\$ 254,186	\$ 251,103	\$ 3,083
Investment Income	<u>1,787</u>	<u>354</u>	<u>625</u>	<u>(271)</u>
Total cash receipts	<u>239,759</u>	<u>254,540</u>	\$ <u>251,728</u>	\$ <u>2,812</u>
Expenditures				
Contractual Services	138,949	157,594	\$ 285,000	\$ (127,406)
Capital Outlay	<u>267,989</u>	<u>0</u>	<u>25,000</u>	<u>(25,000)</u>
Total expenditures	<u>406,938</u>	<u>157,594</u>	\$ <u>310,000</u>	\$ <u>(152,406)</u>
Receipts over (under) expenditures	(167,179)	96,946		
Unencumbered cash, beginning of year	<u>181,650</u>	<u>14,471</u>		
Unencumbered cash, end of year	\$ <u>14,471</u>	\$ <u>111,417</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2-0314**

SPECIAL PURPOSE FUNDS
LAW ENFORCEMENT TRUST FUND - 314
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Miscellaneous	\$ 0	\$ 123
Expenditures		
Commodities	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	123
Unencumbered cash, beginning of year	<u>2,394</u>	<u>2,394</u>
Unencumbered cash, end of year	<u><u>\$ 2,394</u></u>	<u><u>\$ 2,517</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Fees	\$ 910	\$ 3,153
Expenditures		
Contractual	2,400	0
Commodities	<u>0</u>	<u>1,243</u>
Total expenditures	<u>2,400</u>	<u>1,243</u>
Receipts over (under) expenditures	(1,490)	1,910
Unencumbered cash, beginning of year	<u>5,598</u>	<u>4,108</u>
Unencumbered cash, end of year	<u><u>\$ 4,108</u></u>	<u><u>\$ 6,018</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0321

SPECIAL PURPOSE FUNDS
COUNTY-WIDE REAPPRAISAL FUND - 321
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For Year Ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 433,951	\$ 495,352	\$ 498,639	\$ (3,287)
Delinquent Tax	8,418	9,486	7,000	2,486
Motor Vehicle Tax	65,655	55,658	52,283	3,375
Recreational Vehicle Tax	1,418	1,279	1,090	189
16/20M Vehicle Tax	0	0	1,211	(1,211)
Commercial Motor Vehicle	2,740	2,258	2,189	69
Watercraft	0	0	507	(507)
MVL - Rental Excise Tax	7	6	0	6
Payment In Lieu of Taxes	853	288	800	(512)
Open Records Fees	0	3,725	100	3,625
Service fees	<u>12,807</u>	<u>9,151</u>	<u>7,500</u>	<u>1,651</u>
 Total cash receipts	<u>525,849</u>	<u>577,203</u>	\$ <u>571,319</u>	\$ <u>5,884</u>
 Expenditures				
Personnel Services	523,154	479,199	\$ 494,339	\$ (15,140)
Contractual Services	11,993	32,034	43,705	(11,671)
Commodities	5,664	4,947	6,850	(1,903)
Vehicle Expense	3,437	2,883	7,400	(4,517)
Operating Transfer	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
 Total expenditures	<u>569,248</u>	<u>544,063</u>	\$ <u>577,294</u>	\$ <u>(33,231)</u>
 Receipts over (under) expenditures	(43,399)	33,140		
 Unencumbered cash, beginning of year	88,919	51,020		
 Prior year cancelled encumbrances	<u>5,500</u>	<u>0</u>		
 Unencumbered cash, end of year	\$ <u>51,020</u>	\$ <u>84,160</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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		Variance Over Under
	2019 Actual	Actual	Budget	
Cash receipts				
Fees				
Motor Vehicle Registration Fees	\$ 337,251	\$ 306,007	\$ 397,000	\$ (90,993)
Lien Holder Fees	5,162	4,533	0	4,533
Drivers License Fees	18,261	12,374	0	12,374
Tag Recovery Fee	12	10	0	10
Miscellaneous	<u>2,800</u>	<u>3,325</u>	<u>3,000</u>	<u>325</u>
 Total cash receipts	 <u>363,486</u>	 <u>326,249</u>	 <u>\$ 400,000</u>	 <u>\$ (73,751)</u>
 Expenditures				
Personnel Services	337,083	303,729	\$ 349,000	\$ (45,271)
Contractual Services	13,628	17,293	25,600	(8,307)
Commodities	11,962	4,991	12,600	(7,609)
Vehicle Expense	813	236	2,800	(2,564)
Capital Outlay	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>(10,000)</u>
 Total expenditures	 <u>363,486</u>	 <u>326,249</u>	 <u>\$ 400,000</u>	 <u>\$ (73,751)</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>		

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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)**

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ <u>10,000</u>	\$ <u>8,660</u>
Expenditures		
Commodities	<u>0</u>	<u>1,236</u>
Receipts over (under) expenditures	10,000	7,424
Unencumbered cash, beginning of year	<u>23,821</u>	<u>33,821</u>
Unencumbered cash, end of year	\$ <u><u>33,821</u></u>	\$ <u><u>41,245</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 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><u>401</u></u>	\$ <u><u>401</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		Variance Over (Under)
	2019 Actual	Actual	Budget	
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 729,637	\$ 506,779	\$ 509,561	\$ (2,782)
Delinquent Tax	13,038	14,342	10,000	4,342
Motor Vehicle Tax	99,775	91,187	87,869	3,318
Recreational/ Commercial/ Watercraft	2,155	2,102	1,832	270
16/20M Vehicle Tax	0	0	2,035	(2,035)
Commercial Motor Vehicle	4,164	3,772	3,678	94
Watercraft	0	0	852	(852)
Payment In Lieu of Taxes	1,435	294	0	294
MVL - Rental Excise Tax	11	10	0	10
Total cash receipts	<u>850,215</u>	<u>618,486</u>	\$ <u>615,827</u>	\$ <u>2,659</u>
Expenditures				
Contractual Services	40,761	4,150	\$ 15,000	\$ (10,850)
Commodities	1,262	234	13,000	(12,766)
Capital Outlay	4,036	8,874	0	8,874
Operating Transfers	<u>811,941</u>	<u>614,742</u>	<u>600,000</u>	<u>14,742</u>
Total expenditures	<u>858,000</u>	<u>628,000</u>	\$ <u>628,000</u>	\$ <u>0</u>
Receipts over (under) expenditures	(7,785)	(9,514)		
Unencumbered cash, beginning of year	60,456	52,671		
Prior year cancelled encumbrances	<u>0</u>	<u>5,361</u>		
Unencumbered cash, end of year	\$ <u>52,671</u>	\$ <u>48,518</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2-0330**

SPECIAL PURPOSE FUNDS
SPECIAL ECONOMIC DEVELOPMENT RESERVE FUND - 330
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Cost Share Revenue	\$ 26,000	\$ 14,000
Operating Transfers	<u>26,000</u>	<u>26,000</u>
Total cash receipts	<u>52,000</u>	<u>40,000</u>
Expenditures		
Contractual	<u>41,855</u>	<u>27,300</u>
Receipts over (under) expenditures	10,145	12,700
Unencumbered cash, beginning of year	<u>252,000</u>	<u>262,145</u>
Unencumbered cash, end of year	\$ <u><u>262,145</u></u>	\$ <u><u>274,845</u></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, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Operating Transfers	\$ 0	\$ 550,000
Miscellaneous	<u>19,284</u>	<u>34,720</u>
Total cash receipts	<u>19,284</u>	<u>584,720</u>
Expenditures		
Capital Outlay	<u>356,530</u>	<u>60,183</u>
Receipts over (under) expenditures	(337,246)	524,537
Unencumbered cash, beginning of year	<u>593,400</u>	<u>256,154</u>
Unencumbered cash, end of year	<u>\$ 256,154</u>	<u>\$ 780,691</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 AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Fees	\$ 54,114	\$ 77,770	\$ 40,000	\$ 37,770
Operating Transfers	<u>25,000</u>	<u>525,000</u>	<u>25,000</u>	<u>500,000</u>
Total cash receipts	<u>79,114</u>	<u>602,770</u>	<u>\$ 65,000</u>	<u>\$ 537,770</u>
Expenditures				
Contractual services	112,835	34,862	\$ 100,000	\$ (65,138)
Commodities	8,889	3,852	50,000	(46,148)
Capital outlay	<u>278,850</u>	<u>24,476</u>	<u>150,000</u>	<u>(125,524)</u>
Total expenditures	<u>400,574</u>	<u>63,190</u>	<u>\$ 300,000</u>	<u>\$ (236,810)</u>
Receipts over (under) expenditures	(321,460)	539,580		
Unencumbered cash, beginning of year	571,757	250,297		
Prior year cancelled encumbrances	<u>0</u>	<u>300</u>		
Unencumbered cash, end of year	<u>\$ 250,297</u>	<u>\$ 790,177</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0335

SPECIAL PURPOSE FUNDS
SPECIAL TECHNOLOGY FUND - 335
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Operating transfers	\$ 275,000	\$ 300,000	\$ 424,350	\$ (124,350)
Expenditures				
Contractual services	213,710	256,386	\$ 219,900	\$ 36,486
Commodities	34,642	28,550	63,650	(35,100)
Capital outlay	26,933	17,244	150,800	(133,556)
Total expenditures	275,285	302,180	\$ 434,350	\$ (132,170)
Receipts over (under) expenditures	(285)	(2,180)		
Unencumbered cash, beginning of year	29,796	29,511		
Unencumbered cash, end of year	\$ 29,511	\$ 27,331		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2-0336**

SPECIAL PURPOSE FUNDS
SPECIAL BUILDING IMPROVEMENT FUND - 336
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Operating Transfers	\$ 50,000	\$ 1,850,000
Miscellaneous	<u>20,006</u>	<u>19,800</u>
Total cash receipts	<u>70,006</u>	<u>1,869,800</u>
Expenditures		
Contractual Services	21,196	18,896
Commodities	9,132	11,448
Capital Outlay	45,164	118,736
Operating Transfers	<u>95,547</u>	<u>0</u>
Total expenditures	<u>171,039</u>	<u>149,080</u>
Receipts over (under) expenditures	(101,033)	1,720,720
Unencumbered cash, beginning of year	1,630,125	1,532,469
Prior year cancelled encumbrances	<u>3,377</u>	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>1,532,469</u></u>	\$ <u><u>3,253,189</u></u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2-0337**

SPECIAL PURPOSE FUNDS
SPECIAL RETIREMENT - 337
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Operating Transfers	\$ 50,000	\$ 100,000
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	50,000	100,000
Unencumbered cash, beginning of year	<u>300,000</u>	<u>350,000</u>
Unencumbered cash, end of year	\$ <u><u>350,000</u></u>	\$ <u><u>450,000</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 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><u>46,809</u></u>	\$ <u><u>46,809</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Operating Transfers	\$ 0	\$ 0
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>34,136</u>	<u>34,136</u>
Unencumbered cash, end of year	\$ <u><u>34,136</u></u>	\$ <u><u>34,136</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Operating Transfers	\$ 7,900	\$ 7,900
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	7,900	7,900
Unencumbered cash, beginning of year	<u>33,223</u>	<u>41,123</u>
Unencumbered cash, end of year	\$ <u><u>41,123</u></u>	\$ <u><u>49,023</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Operating Transfers	\$ 0	\$ 20,000
Expenditures		
Contractual	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	20,000
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>0</u></u>	\$ <u><u>20,000</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Miscellaneous	\$ 13,584	\$ 19,387
Expenditures		
Capital Outlay	<u>44,244</u>	<u>14,087</u>
Receipts over (under) expenditures	(30,660)	5,300
Unencumbered cash, beginning of year	<u>47,967</u>	<u>17,307</u>
Unencumbered cash, end of year	\$ <u><u>17,307</u></u>	\$ <u><u>22,607</u></u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2-0361**

SPECIAL PURPOSE FUNDS
TREASURER TECHNOLOGY - 361
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 13,473	\$ 19,499
Expenditures		
Contractual Service	590	536
Commodities	0	652
Capital Outlay	<u>15,766</u>	<u>2,745</u>
Total expenditures	<u>16,356</u>	<u>3,933</u>
Receipts over (under) expenditures	(2,883)	15,566
Unencumbered cash, beginning of year	<u>50,635</u>	<u>47,752</u>
Unencumbered cash, end of year	\$ <u><u>47,752</u></u>	\$ <u><u>63,318</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0401

SPECIAL PURPOSE FUNDS
AIRPORT HANGAR - 401
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0
Sales Tax	2,362	1,113	1,500	(387)
Rental Income	<u>12,525</u>	<u>12,405</u>	<u>11,880</u>	<u>525</u>
Total cash receipts	<u>14,887</u>	<u>13,518</u>	<u>\$ 13,380</u>	<u>\$ 138</u>
Expenditures				
Contractual Services	1,704	1,523	\$ 2,200	\$ (677)
Commodities	0	0	250	(250)
Operating Transfers	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Total expenditures	<u>16,704</u>	<u>16,523</u>	<u>\$ 17,450</u>	<u>\$ (927)</u>
Receipts over (under) expenditures	(1,817)	(3,005)		
Unencumbered cash, beginning of year	<u>8,279</u>	<u>6,462</u>		
Unencumbered cash, end of year	\$ <u>6,462</u>	\$ <u>3,457</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0413

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 1 MAINTENANCE FUND - 413
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		Variance Over (Under)	
	2019 Actual	Actual	Budget		
Cash receipts					
Taxes and Shared Revenue					
Current Tax	\$ 710,929	\$ 739,186	\$ 743,143	\$	(3,957)
Delinquent Tax	9,469	11,058	8,000		3,058
Motor Vehicle Tax	74,415	83,368	86,829		(3,461)
Recreational Vehicle Tax	1,951	2,384	2,259		125
16/20M Vehicle Tax	0	3	2,397		(2,394)
Commercial Motor Vehicle	3,680	5,004	4,305		699
Watercraft	3,359	5,420	1,162		4,258
Reimbursements	0	0	2,500		(2,500)
Proceeds from Sale of Property	10,350	0	0		0
Cost Share	1,600	0	0		0
Other	0	(154)	0		(154)
Restitution Payments	0	610	0		610
	<u>815,753</u>	<u>846,879</u>	<u>\$ 850,595</u>	\$	<u>(3,716)</u>
Total cash receipts					
Expenditures					
Contractual Services	332,290	336,333	\$ 442,051	\$	(105,718)
Commodities	24,746	75,899	106,250		(30,351)
Vehicle Expense	15,335	36,327	49,450		(13,123)
Capital Outlay	17,822	19,999	10,500		9,499
Operating Transfers	417,000	395,285	275,000		120,285
	<u>807,193</u>	<u>863,843</u>	<u>\$ 883,251</u>	\$	<u>(19,408)</u>
Total expenditures					
Receipts over (under) expenditures	8,560	(16,964)			
Unencumbered cash, beginning of year	<u>29,484</u>	<u>38,044</u>			
Unencumbered cash, end of year	\$ <u>38,044</u>	\$ <u>21,080</u>			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0415

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 2 MAINTENANCE FUND - 415
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		Variance Over (Under)	
	2019 Actual	Actual	Budget		
Cash receipts					
Taxes and Shared Revenue					
Current Tax	\$ 180,463	\$ 187,368	\$ 187,818	\$	(450)
Delinquent Tax	3,117	4,377	0		4,377
Motor Vehicle Tax	25,022	23,939	23,314		625
Recreational Vehicle Tax	642	626	556		70
Commercial Motor Vehicle	355	295	502		(207)
Watercraft	0	0	254		(254)
16/20M Vehicle Tax	0	0	656		(656)
Total cash receipts	<u>209,599</u>	<u>216,605</u>	\$ <u>213,100</u>	\$	<u>3,505</u>
Expenditures					
Contractual Services	201,803	209,875	\$ 214,875	\$	(5,000)
Commodities	0	0	1,000		(1,000)
Operating Transfers	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>		0
Total expenditures	<u>209,303</u>	<u>217,375</u>	\$ <u>223,375</u>	\$	<u>(6,000)</u>
Receipts over (under) expenditures	296	(770)			
Unencumbered cash, beginning of year	<u>12,561</u>	<u>12,857</u>			
Unencumbered cash, end of year	\$ <u>12,857</u>	\$ <u>12,087</u>			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0417

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 1 SPECIAL MACHINERY FUND - 417
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Miscellaneous	\$ 1,882	\$ 0	\$ 0	\$ 0
Operating Transfers	<u>417,000</u>	<u>395,285</u>	<u>275,000</u>	<u>120,285</u>
Total cash receipts	<u>418,882</u>	<u>395,285</u>	<u>\$ 275,000</u>	<u>\$ 120,285</u>
Expenditures				
Capital Outlay	<u>126,832</u>	<u>422,933</u>	\$ <u>655,030</u>	\$ <u>(232,097)</u>
Total expenditures	<u>126,832</u>	<u>422,933</u>	\$ <u>655,030</u>	\$ <u>(232,097)</u>
Receipts over (under) expenditures	292,050	(27,648)		
Unencumbered cash, beginning of year	<u>393,445</u>	<u>685,495</u>		
Unencumbered cash, end of year	\$ <u>685,495</u>	\$ <u>657,847</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0419

SPECIAL PURPOSE FUNDS
FIRE DISTRICT NO. 2 SPECIAL MACHINERY FUND - 419
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Operating Transfers	\$ 7,500	\$ 7,500	\$ 7,500	\$ 0
Expenditures				
Contractual	12,000	0	\$ 0	\$ 0
Capital Outlay	0	0	173,666	(173,666)
Total expenditures	12,000	0	\$ 173,666	\$ (173,666)
Receipts over (under) expenditures	(4,500)	7,500		
Unencumbered cash, beginning of year	170,666	166,166		
Unencumbered cash, end of year	\$ 166,166	\$ 173,666		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2-0431**

SPECIAL PURPOSE FUNDS
SPECIAL ALCOHOL CONTROL FUND - 431
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		<u>Variance</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash receipts				
Taxes and Shared Revenue				
Special Alcohol Tax	\$ <u>31,729</u>	\$ <u>34,848</u>	\$ <u>36,000</u>	\$ <u>(1,152)</u>
Expenditures				
Contractual Services	<u>45,000</u>	<u>45,000</u>	\$ <u>45,000</u>	\$ <u>0</u>
Receipts over (under) expenditures	(13,271)	(10,152)		
Unencumbered cash, beginning of year	<u>51,574</u>	<u>38,303</u>		
Unencumbered cash, end of year	\$ <u>38,303</u>	\$ <u>28,151</u>		

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2-0432**

SPECIAL PURPOSE FUNDS
SPECIAL DRUG FORFEITURE FUND - 432
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Investment Income	\$ 0	\$ 0
Expenditures		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>3,687</u>	<u>3,687</u>
Unencumbered cash, end of year	\$ <u><u>3,687</u></u>	\$ <u><u>3,687</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		Variance Over (Under)	
	2019 Actual	Actual	Budget		
Cash receipts					
Taxes and Shared Revenue					
Current Tax	\$ 2,755	\$ 2,366	\$ 2,273	\$	93
Delinquent Tax	296	485	0		485
Motor Vehicle Tax	675	531	628		(97)
Recreational Vehicle Tax	0	14	0		14
16/20M Vehicle Tax	0	0	22		(22)
Commercial Motor Vehicle	45	42	61		(19)
Watercraft	0	0	10		(10)
Total cash receipts	<u>3,771</u>	<u>3,438</u>	<u>\$ 2,994</u>	\$	<u>444</u>
Expenditures					
Contractual	<u>3,052</u>	<u>2,719</u>	\$ <u>4,475</u>	\$	<u>(1,756)</u>
Total expenditures	<u>3,052</u>	<u>2,719</u>	\$ <u>4,475</u>	\$	<u>(1,756)</u>
Receipts over (under) expenditures	719	719			
Unencumbered cash, beginning of year	<u>1,527</u>	<u>2,246</u>			
Unencumbered cash, end of year	\$ <u>2,246</u>	\$ <u>2,965</u>			

See Independent Auditor's Report.

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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 7,480	\$ 4,490	\$ 4,284	\$ 206
Delinquent Tax	539	1,575	50	1,525
Motor VehicleTax	1,112	1,007	1,122	(115)
Recreational VehicleTtax	43	19	33	(14)
16/20M Vehicle Tax	0	0	7	(7)
Commercial Motor Vehicle	11	12	16	(4)
Watercraft	0	0	9	(9)
	<u>9,185</u>	<u>7,103</u>	<u>\$ 5,521</u>	<u>\$ 1,582</u>
Total cash receipts				
Expenditures				
Contractual Services	<u>6,742</u>	<u>5,933</u>	<u>\$ 9,300</u>	<u>\$ (3,367)</u>
Total expenditures	<u>6,742</u>	<u>5,933</u>	<u>\$ 9,300</u>	<u>\$ (3,367)</u>
Receipts over (under) expenditures	2,443	1,170		
Unencumbered cash, beginning of year	<u>2,492</u>	<u>4,935</u>		
Unencumbered cash, end of year	<u>\$ 4,935</u>	<u>\$ 6,105</u>		

See Independent Auditor's Report.

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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)**

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ <u>140,107</u>	\$ <u>66,082</u>
Expenditures		
Vehicle Expenses	116,042	29,233
Capital Outlay	<u>0</u>	<u>40,652</u>
Total expenditures	<u>116,042</u>	<u>69,885</u>
Receipts over (under) expenditures	24,065	(3,803)
Unencumbered cash, beginning of year	<u>0</u>	<u>24,065</u>
Unencumbered cash, end of year	\$ <u><u>24,065</u></u>	\$ <u><u>20,262</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Sales Tax	\$ 1,124,368	\$ 1,236,165	\$ 1,100,000	\$ 136,165
Compensation to Income	<u>0</u>	<u>5,127</u>	<u>0</u>	<u>5,127</u>
Total cash receipts	<u>1,124,368</u>	<u>1,241,292</u>	<u>1,100,000</u>	<u>141,292</u>
Expenditures				
Debt Issue Fees	0	162,056	\$ 0	\$ 162,056
Operating Transfers	<u>878,583</u>	<u>1,027,001</u>	<u>1,250,000</u>	<u>(222,999)</u>
Total expenditures	<u>878,583</u>	<u>1,189,057</u>	<u><u>1,250,000</u></u>	<u><u>(60,943)</u></u>
Receipts over (under) expenditures	245,785	52,235		
Unencumbered cash, beginning of year	<u>576,940</u>	<u>822,725</u>		
Unencumbered cash, end of year	\$ <u><u>822,725</u></u>	\$ <u><u>874,960</u></u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0927

SPECIAL PURPOSE FUNDS
1/4 CENT SALES TAX - 927
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Taxes and Shared Revenue				
Sales Tax	\$ 1,124,368	\$ 1,236,166	\$ 1,200,000	\$ 36,166
Expenditures				
Contractual	355,092	144,908	\$ 500,000	\$ (355,092)
Operating Transfer	<u>744,908</u>	<u>1,108,704</u>	<u>753,612</u>	<u>355,092</u>
Total expenditures	<u>1,100,000</u>	<u>1,253,612</u>	\$ <u>1,253,612</u>	\$ <u>0</u>
Receipts over (under) expenditures	24,368	(17,446)		
Unencumbered cash, beginning of year	<u>53,612</u>	<u>77,980</u>		
Unencumbered cash, end of year	\$ <u>77,980</u>	\$ <u>60,534</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0984

SPECIAL PURPOSE FUNDS
COMMUNITY CORRECTIONS - 984
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Grants	\$ 398,828	\$ 430,158	\$ 450,963	\$ (20,805)
Service fees	23,235	25,554	20,000	5,554
	<u>422,063</u>	<u>455,712</u>	<u>\$ 470,963</u>	<u>\$ (15,251)</u>
Expenditures				
Personnel Services	268,371	255,758	\$ 303,285	\$ (47,527)
Contractual Services	154,257	158,813	170,083	(11,270)
Commodities	3,937	2,619	2,697	(78)
Capital Outlay	1,892	0	0	0
Vehicle Expense	2,121	1,385	2,069	(684)
	<u>430,578</u>	<u>418,575</u>	<u>\$ 478,134</u>	<u>\$ (59,559)</u>
Receipts over (under) expenditures	(8,515)	37,137		
Unencumbered cash, beginning of year	<u>174,125</u>	<u>165,610</u>		
Unencumbered cash, end of year	\$ <u>165,610</u>	\$ <u>202,747</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0985

SPECIAL PURPOSE FUNDS
JUVENILE JUSTICE AUTHORITY - 985
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		Variance Over (Under)	
	2019 Actual	Actual	Budget		
Cash receipts					
Grants	\$ 437,515	\$ 410,284	\$ 464,357	\$	(54,073)
Service Fees	5,444	3,465	4,500		(1,035)
Miscellaneous Revenue	<u>90</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total cash receipts	<u>443,049</u>	<u>413,749</u>	\$ <u>468,857</u>	\$	<u>(55,108)</u>
Expenditures					
Personnel Services	364,892	372,110	\$ 413,655	\$	(41,545)
Contractual Services	43,684	47,844	68,256		(20,412)
Commodities	3,941	2,090	3,531		(1,441)
Vehicle Expense	7,521	4,912	7,336		(2,424)
Capital Outlay	<u>1,078</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total expenditures	<u>421,116</u>	<u>426,956</u>	\$ <u>492,778</u>	\$	<u>(65,822)</u>
Receipts over (under) expenditures	21,933	(13,207)			
Unencumbered cash, beginning of year	<u>50,209</u>	<u>72,142</u>			
Unencumbered cash, end of year	\$ <u>72,142</u>	\$ <u>58,935</u>			

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0986

SPECIAL PURPOSE FUNDS
JUVENILE REINVESTMENT - 986
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		Variance Over (Under)
	2019 Actual	Actual	Budget	
Cash receipts				
Grants - Other	\$ 29,960	\$ 32,250	\$ 90,152	\$ (57,902)
Total cash receipts	<u>29,960</u>	<u>32,250</u>	<u>90,152</u>	<u>(57,902)</u>
Expenditures				
Personnel Services	184	28,096	\$ 65,083	\$ (36,987)
Contractual Services	0	30,544	35,825	(5,281)
Commodities	<u>0</u>	<u>25</u>	<u>300</u>	<u>(275)</u>
Total expenditures	<u>184</u>	<u>58,665</u>	\$ <u>101,208</u>	\$ <u>(42,543)</u>
Receipts over (under) expenditures	29,776	(26,415)		
Unencumbered cash, beginning of year	<u>59,142</u>	<u>88,918</u>		
Unencumbered cash, end of year	\$ <u>88,918</u>	\$ <u>62,503</u>		

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0990

SPECIAL PURPOSE FUNDS
SHERIFF'S GRANT FUNDS - 990
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For Year Ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Grants		
Federal	\$ 63,424	\$ 36,199
Other	0	1,635
Compensation to Income	0	1,000
Foundation Fundraising	<u>11,425</u>	<u>2,504</u>
Total cash receipts	<u>74,849</u>	<u>41,338</u>
 Expenditures		
Personnel Services	0	2,900
Commodities	9,425	15,454
Capital Outlay	<u>63,424</u>	<u>24,933</u>
Total expenditures	<u>72,849</u>	<u>43,287</u>
 Receipts over (under) expenditures	2,000	(1,949)
 Unencumbered cash, beginning of year	<u>0</u>	<u>2,000</u>
 Unencumbered cash, end of year	\$ <u><u>2,000</u></u>	\$ <u><u>51</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 19,025	\$ 18,473
Total cash receipts	<u>19,025</u>	<u>18,473</u>
Expenditures		
Contractual Services	6,335	5,500
Commodities	<u>18,009</u>	<u>9,721</u>
Total expenditures	<u>24,344</u>	<u>15,221</u>
Receipts over (under) expenditures	(5,319)	3,252
Unencumbered cash, beginning of year	<u>38,585</u>	<u>33,266</u>
Unencumbered cash, end of year	<u>\$ 33,266</u>	<u>\$ 36,518</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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 4,605	\$ 1,440
Expenditures		
Commodities	2,988	231
Total expenditures	2,988	231
Receipts over (under) expenditures	1,617	1,209
Unencumbered cash, beginning of year	7,869	9,486
Unencumbered cash, end of year	\$ 9,486	\$ 10,695

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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Grants - Federal	\$ <u>0</u>	\$ <u>126,000</u>
Expenditures		
Contractual	<u>21,471</u>	<u>126,000</u>
Receipts over (under) expenditures	(21,471)	0
Unencumbered cash, beginning of year	<u>21,471</u>	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>0</u></u>	\$ <u><u>0</u></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, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Grants - Federal	\$ 0	\$ 6,894,296
Total cash receipts	<u>0</u>	<u>6,894,296</u>
Expenditures		
County Administrator	0	10,153
Human Resources	0	1,248
Buildings and Grounds	0	2,293
Building Inspection	0	709
County Attorney	0	10
County Clerk	0	200
County-Wide Services	0	4,321,407
Unified Courts	0	627
Health Department	0	250,651
County Sheriff	0	43,763
Emergency Management	0	1,166,089
Jail Operations	0	654
County Treasurer	0	11,638
Administrative Election	0	54,880
Emergency Medical Services	0	389,269
Employee Benefits	0	33,563
Public Safety Benefits	0	20,219
Economic Development	0	13,235
Miscellaneous	<u>0</u>	<u>490,557</u>
Total expenditures	<u>0</u>	<u>6,811,165</u>
Receipts over (under) expenditures	0	83,131
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>0</u></u>	\$ <u><u>83,131</u></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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Taxes and Shared Revenue				
Current Tax	\$ 280,809	\$ 279,300	\$ 278,000	\$ 1,300
Delinquent Tax	12,682	9,850	7,500	2,350
Motor Vehicle Tax	70,050	42,105	33,590	8,515
Recreational Vehicle Tax	1,513	947	700	247
16/20M Vehicle Tax	0	0	778	(778)
Commercial Motor Vehicle	2,923	1,518	1,406	112
Watercraft	0	0	326	(326)
Payment in lieu of taxes	549	162	0	162
Operating Transfer	<u>878,583</u>	<u>1,027,001</u>	<u>957,283</u>	<u>69,718</u>
 Total cash receipts	 <u>1,247,109</u>	 <u>1,360,883</u>	 <u>\$ 1,279,583</u>	 <u>\$ 81,300</u>
 Expenditures				
Principal	691,000	1,021,000	\$ 1,021,000	\$ 0
Interest	616,936	471,768	471,769	(1)
Fees	<u>2</u>	<u>1</u>	<u>50,000</u>	<u>(49,999)</u>
 Total expenditures	 <u>1,307,938</u>	 <u>1,492,769</u>	 <u>\$ 1,542,769</u>	 <u>\$ (50,000)</u>
 Receipts over (under) expenditures	 (60,829)	 (131,886)		
 Unencumbered cash, beginning of year	 <u>344,754</u>	 <u>283,925</u>		
 Unencumbered cash, end of year	 <u>\$ 283,925</u>	 <u>\$ 152,039</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, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Grant		
Federal	\$ 0	\$ 860,731
Other	305,125	222,607
Miscellaneous	10,353	88,196
Operating Transfer	<u>2,863,427</u>	<u>3,220,232</u>
Total cash receipts	<u>3,178,905</u>	<u>4,391,766</u>
 Expenditures		
Contractual Services	2,000	38,600
Capital Outlay	<u>3,753,263</u>	<u>4,751,763</u>
Total expenditures	<u>3,755,263</u>	<u>4,790,363</u>
Receipts over (under) expenditures	(576,358)	(398,597)
Unencumbered cash, beginning of year	3,505,644	2,937,102
Prior year cancelled encumbrance	<u>7,816</u>	<u>8,116</u>
Unencumbered cash, end of year	\$ <u><u>2,937,102</u></u>	\$ <u><u>2,546,621</u></u>

See Independent Auditor's Report.

Miami County, Kansas**Schedule 2-0904**

CAPITAL PROJECT FUNDS
JAIL CONSTRUCTION - 904
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2020
(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Investment Income	\$ 0	\$ 0
Total cash receipts	<u>0</u>	<u>0</u>
Expenditures		
Capital Outlay	<u>300,943</u>	<u>6,491</u>
Total expenditures	<u>300,943</u>	<u>6,491</u>
Receipts over (under) expenditures	(300,943)	(6,491)
Unencumbered cash, beginning of year	<u>395,534</u>	<u>94,591</u>
Unencumbered cash, end of year	\$ <u><u>94,591</u></u>	\$ <u><u>88,100</u></u>

See Independent Auditor's Report.

Miami County, Kansas

Schedule 2-0909

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

For the Year Ended December 31, 2020

(With Comparative Actual totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Cash receipts		
Bond Proceeds	\$ 6,204,187	\$ 0
Investment Income	0	32,732
Grant Revenue	284,273	0
Compensation to Income	0	123,813
Operating transfer	<u>1,679,420</u>	<u>0</u>
Total cash receipts	<u>8,167,880</u>	<u>156,545</u>
Expenditures		
Commodities	242,151	2,529
Capital Outlay	<u>8,031,089</u>	<u>135,174</u>
Total expenditures	<u>8,273,240</u>	<u>137,703</u>
Receipts over (under) expenditures	(105,360)	18,842
Unencumbered cash, beginning of year	602,800	511,777
Prior Year Cancelled Encumbrances	<u>14,337</u>	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>511,777</u></u>	\$ <u><u>530,619</u></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, 2020

<u>Fund</u>	<u>Beginning Cash</u>	<u>Receipts</u>	<u>Expenses</u>	<u>Ending Cash</u>
<u>Off County System</u>				
Emergency Medical Services	\$ 0	\$ 1,201,105	\$ 1,201,105	\$ 0
County Clerk	25	3,516	3,516	25
District Court	489,122	886,491	1,370,592	5,021
Health Department	0	356,869	356,869	0
Law Library	27,693	11,807	14,757	24,743
Subtotal of accounts	<u>\$ 516,840</u>	<u>\$ 2,459,788</u>	<u>\$ 2,946,839</u>	<u>\$ 29,789</u>
<u>On County System</u>				
Zoning Escrow	\$ 5,600	\$ 0	\$ 0	\$ 5,600
Escrow	73,861	12,600	10,527	75,934
Sub-Division Escrow	50,028	0	0	50,028
Airport Escrow	2,400	100	0	2,500
Hillsdale Improvement	0	6,360	6,360	0
Returned Checks	(26,931)	50,960	33,443	(9,414)
Neighborhood Revitalization	0	33,514	31,042	2,472
Current Taxes	32,044,823	139,709	1,873,263	30,311,269
Auto Taxes	1,240,834	62,014	68,097	1,234,751
Bankruptcy Tax Payments	948	2,069	746	2,271
Recreational Vehicle	22,906	4,285	1,889	25,302
Commercial Motor Vehicle Registratio	12,833	14,365	10,964	16,234
Payment In Lieu of Tax	20,054	21,110	0	41,164
Tax Foreclosure Sales	27,245	6,454	0	33,699
Advance Tax	18,982	10,141	21,935	7,188
County Redemption	315,230	0	37,549	277,681
Delinquent Personal Property Tax	8,224	1,188	1,293	8,119
Mineral Production/Severance Tax	3,036	171	0	3,207
Long & Short & Change Checks	(102)	162,325	162,866	(643)
Prisoner Cash Bonds	0	50,062	47,062	3,000
State Funds	216,565	5,719,584	5,675,633	260,516
Tax Distribution				
Cities	(37)	7,976,964	7,976,964	(37)
Townships	0	71,444	71,444	0
Schools & Recreation Commissions	(463)	27,662,682	27,662,219	0
Library	0	1,145,182	1,145,182	0
Extension District	0	383,454	383,454	0
Cemeteries	0	61,842	61,842	0
Watershed	0	17,188	17,188	0
	<u>\$ 34,552,876</u>	<u>\$ 46,075,555</u>	<u>\$ 48,247,801</u>	<u>\$ 32,380,630</u>

See Independent Auditor's Report.

Miami County, Kansas
SCHEDULE OF FEDERAL AWARDS
For the year ended December 31, 2020

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S. DEPARTMENT OF AGRICULTURE			
<i>Pass-through State of Kansas</i>			
WIC Grants to States	10.578	\$ 82,348	\$ 82,348
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
<i>Pass-through State of Kansas</i>			
Community Development Block Grant	14.228	\$ 126,000	\$ 126,000
U.S. DEPARTMENT OF JUSTICE			
<i>Pass-through Kansas Department of Justice</i>			
Coronavirus Emergency Supplemental Funding	16.034	\$ 33,298	\$ 33,298
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Pass-through Kansas Department of Transportation</i>			
Airport Improvement Program	20.106	\$ 860,731	\$ 860,731
State & Community Highway Safety	20.600	2,901	2,901
TOTAL DEPARTMENT OF TRANSPORTATION		863,632	863,632
U.S DEPARTMENT OF THE TREASURY			
<i>Pass-through State of Kansas</i>			
Coronavirus Relief Fund - SPARK Grant	21.019	6,894,296	6,288,654
Coronavirus Relief Fund - Public Works	21.019	33,777	33,777
Coronavirus Relief Fund - District Court	21.019	12,894	12,894
TOTAL DEPARTMENT OF THE TREASURY		6,940,967	6,335,325
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
<i>Pass-through State of Kansas</i>			
Other	93.000	40,823	40,823
Public Health Emergency Preparedness	93.069	137,810	137,810
Immunization Cooperative Agreements	93.268	3,415	3,415
Child Care & Development Block Grant	93.575	7,771	7,771
Maternal & Child Health Services Block Grant	93.994	29,317	29,317
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES		219,136	219,136
TOTAL FEDERAL AWARDS		\$ 8,265,381	\$ 7,659,739

The County did provide federal awards to sub-recipients for the year ended December 31, 2020 as shown

USD 368 Paola, Lakemary and Holy Trinity	\$ 447,741
USD 367 Osawatomie	237,636
USD 230 Spring Hill	188,163
USD 416 Louisburg & Holy Rosary	387,918
USD 362 Prairie View	37,674
City of Louisburg	57,840
City of Osawatomie	33,312
City of Paola	54,053
City of Spring Hill	37,691
City of Fontana	2,880
Not-for-profits	1,809,050
Business Grant Program	402,809
	<u>\$ 3,696,767</u>

See Independent Auditor's Report.

Miami County, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS **For the year ended December 31, 2020**

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, 2020. 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. 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, 2020, and the related notes to the financial statements, which comprise the County's regulatory basis financial statements, and have issued our report thereon dated May 4, 2021. The County prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

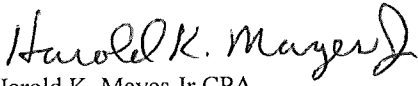
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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
May 4, 2021

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

Board Members
Miami County, Kansas
Paola, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Miami County, Kansas's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on each Major Program

In our opinion, County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

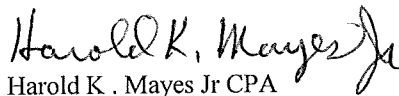
Report on Internal Control over Compliance

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

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

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

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



Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
May 4, 2021

Miami County, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For year ended December 31, 2020

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>
21.019	Coronavirus Relief Fund	\$ 6,335,325
20.106	Airport Improvement Program	<u>860,731</u>
		<u>\$ 7,196,056</u>
Dollar threshold used to distinguish between Type A and Type B programs:		<u>\$ 750,000</u>
Auditee qualified as a low-risk auditee?		<u>No</u>