REPUBLIC COUNTY, KANSAS

DECEMBER 31, 2021



REPUBLIC COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Republic County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Republic County, Kansas (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying 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 the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, 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 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1—Summary of Significant Accounting Policies, 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 preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (GAAS) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information 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 1—Summary of Significant Accounting Policies.



Certified Public Accountants

Hutchinson, Kansas
July 29, 2022

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,109,246	$ 2,560,262	$ 2,327,761	$ 1,341,747	$ 114,950	$ 1,456,697
SPECIAL PURPOSE FUNDS						
Road and Bridge	404,664	3,371,002	3,202,006	573,660	131,996	705,656
Special Bridge	238,012	666,852	476,127	428,737	126,584	555,321
Noxious Weed	47,604	58,648	73,880	32,372	7,316	39,688
Public Health	125,623	639,403	516,563	248,463	10,495	258,958
Employee Benefits	708,474	1,806,907	1,963,616	551,765	64,679	616,444
Ambulance	159,052	633,289	635,410	156,931	31,148	188,079
Special Ambulance Equipment	121,136	101,000	2,494	219,642	-	219,642
Transportation Service	108,588	69,274	39,962	137,900	1,539	139,439
Appraiser's Cost	33,440	110,887	109,111	35,216	4,686	39,902
County Building	298,793	96,384	37,016	358,161	-	358,161
Hospital Maintenance	38,097	419,159	440,000	17,256	-	17,256
Hospital Sales Tax	-	757,798	757,798	-	78,608	78,608
Alcohol and Drug Abuse Programs	8,921	2,278	1,500	9,699	-	9,699
Special Parks and Recreation	8,709	1,191	-	9,900	-	9,900
Fire District No. 1	-	36,088	36,088	-	-	-
Fire District No. 2	-	11,338	11,338	-	-	-
Republic County 911	45,706	58,859	55,555	49,010	-	49,010
Special Highway Improvement	508,382	531,037	508,614	530,805	-	530,805
Special Road Equipment	297,681	-	209,185	88,496	-	88,496
RCD Revolving Loan - Original	30,543	85,149	45,020	70,672	-	70,672
RCD Revolving Loan - KDOC	94,616	185,104	3,909	275,811	-	275,811
Solid Waste Reserve	75,000	-	-	75,000	-	75,000
SPARK Grant	4,878	2,744	7,622	-	-	-
American Rescue Plan Act	-	450,244	511	449,733	-	449,733
Motor Vehicle Operating	24,058	51,315	55,310	20,063	1,441	21,504
Equipment Reserve	519,915	75,000	75,676	519,239	-	519,239
Capital Improvement Reserve	374,769	-	824	373,945	-	373,945
Courthouse Security & Improvement Reserve	19,630	-	-	19,630	-	19,630

The notes to the financial statement are an integral part of this statement.

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (CONTINUED)						
RCED Special Project	$ -	$ 27,500	$ 8,934	$ 18,566	$ -	$ 18,566
Ambulance Memorial	11,023	-	9,536	1,487	-	1,487
Health Memorial	4,098	-	-	4,098	-	4,098
Walk to School	791	-	-	791	-	791
P.A.T.F.	17,567	992	-	18,559	-	18,559
Worthless Check Trust	8,713	10	-	8,723	-	8,723
Register of Deeds Technology	23,262	10,431	20	33,673	-	33,673
County Clerk Technology	8,929	2,534	5	11,458	-	11,458
County Treasurer Technology	5,782	2,531	2,239	6,074	-	6,074
Drug Dog	533	415	-	948	-	948
Special Gun Permit	681	647	-	1,328	-	1,328
Registered Offender	400	1,080	-	1,480	-	1,480
North Central Kansas Free Fair Association	63,675	124,485	105,834	82,326	-	82,326
BUSINESS FUNDS						
Solid Waste Disposal	116,896	319,022	268,256	167,662	19,420	187,082
Fuel Center	81,399	264,123	277,442	68,080	-	68,080
TOTAL REPORTING ENTITY	$ 5,749,286	$ 13,534,982	$ 12,265,162	$ 7,019,106	$ 592,862	$ 7,611,968

The notes to the financial statement are an integral part of this statement.

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

COMPOSITION OF CASH	
Deposits	
Checking accounts	$ 11,056,158
Money Market accounts	5,732,910
Certificates of deposit	3,090,016
Other accounts	
Checking accounts	
North Central Kansas Free Fair Association	82,326
District Court	26,703
Law Library	15,940
Investments	
Kansas Municipal Investment Pool	1,169
Cash and cash items	
County Treasurer	84,715
District Court - change fund	49
TOTAL CASH	20,089,986
AGENCY FUNDS (SCHEDULE 3)	(12,478,018)
TOTAL REPORTING ENTITY	$ 7,611,968

The notes to the financial statement are an integral part of this statement.

REPUBLIC COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Republic County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls, and does not include related municipal entities. The related municipal entity of the County is as follows:

Republic County Hospital

The Hospital Board operates Republic County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2021:

General Fund

To account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

To account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds

To account for the accumulation of resources for the payment of interest and principal on long-term debt.

Business Funds

To account for operations financed in whole or in part by fees charged to users of the goods and services.

Agency Funds

To account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* 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 balance on a regulatory basis for each fund, and reporting the 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 obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

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

If a municipality is holding a revenue neutral rate hearing, the timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing as a part of the process for adoption of the 2022 budget.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts 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. There were no such amended budgets for the year ended December 31, 2021.

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 regulatory receipts 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 County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the certain special purpose funds, as listed in the table of contents. Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as authorized by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in the financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

Kansas Statute K.S.A. 12-1675 authorizes the County to invest in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the U.S. government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years and the Kansas Municipal Investment Pool.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—COMPLIANCE WITH KANSAS STATUTES

Expenditures of the Hospital Sales Tax Fund exceeded the adopted budget by $107,798 a violation of K.S.A. 79-2935, the budget law.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits 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 in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage.

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 (KMIP). The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2021, the County's carrying amount of deposits was $20,004,053 and the bank balance was $20,085,970. The bank balance was held by five banks with 55% held by one bank, resulting in a concentration of credit risk. Of the bank balance, $1,429,594 was covered by FDIC insurance and $18,656,376 was collateralized with securities and irrevocable letters of credit held by the pledging financial institutions' 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 limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest with the KMIP.

At December 31, 2021, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	$ 1,169	$ 1,169	N/A

At December 31, 2021, the County had invested $1,169 in the Kansas Municipal Investment Pool (KMIP). KMIP is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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 manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

There was no long-term debt of the County outstanding for the year ended December 31, 2021.

NOTE 5—CONDUIT DEBT OBLIGATIONS

The County entered into an agreement with the Republic County Hospital to issue revenue bonds for the purpose of constructing a limited care residential facility. The bonds were issued July 7, 2011, in the name of the County; however, it is intended that Republic County Hospital pay the revenue bond debt from revenues generated through operation of the limited care facility. The balance outstanding on these bonds at December 31, 2021 was $245,000.

NOTE 6—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2021:

From Fund	To Fund	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 75,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	350,000
Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	100,000
Motor Vehicle Operating	General	K.S.A. 8-145	24,998

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a 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 rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. K.S.A. 74-4975 establishes KP&F 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.87% and 22.80% for KP&F for the year ended December 31, 2021. Contributions to the pension plan from the County were $246,708 for KPERS and $85,105 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability was $1,638,384 for KPERS and $588,750 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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 in the *Plan Description* paragraph.

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time. The County's estimated liability for compensated absences at December 31, 2021, was $135,941.

Other Post-Employment Benefits – Group Health Insurance

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 local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability 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 was set at 1% for the year ended December 31, 2021.

NOTE 9—RISK MANAGEMENT

The County is exposed to the various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreement to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

Medical benefits are provided to employees and their eligible dependents through commercial insurance.

NOTE 10—REVOLVING LOAN FUNDS

The County in prior years, had received a Community Development Block Grant (CDBG) for construction of facilities for businesses in the County. Loan recipients have signed notes for the amount of the award and are making payments on the notes. Terms of the original grant require that funds received from repayments of the notes be made available to community businesses as economic development loans. A summary of the loan activities for 2021 is as follows:

	Beginning Principal Balance	Loans	Principal Repayments	Adjustments and Write-Offs	Ending Principal Balance
All loans	$ 1,040,176	$ 45,000	$ 242,540	$ -	$ 842,636

NOTE 11—COMMITMENTS AND CONTINGENCIES

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid, based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2021, the County's share of tax rebates totaled $56,830.

REPUBLIC COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGETED FUNDS ONLY)
For Year Ended December 31, 2021

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 2,643,525	$ -	$ 2,643,525	$ 2,327,761	$ (315,764)
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,610,663	-	3,610,663	3,202,006	(408,657)
Special Bridge	569,819	-	569,819	476,127	(93,692)
Noxious Weed	85,000	-	85,000	73,880	(11,120)
Public Health	487,500	208,862	696,362	516,563	(179,799)
Employee Benefits	2,368,000	-	2,368,000	1,963,616	(404,384)
Ambulance	620,500	110,080	730,580	635,410	(95,170)
Special Ambulance Equipment	29,321	-	29,321	2,494	(26,827)
Transportation Service	77,500	-	77,500	39,962	(37,538)
Appraiser's Cost	124,250	-	124,250	109,111	(15,139)
County Building	374,583	-	374,583	37,016	(337,567)
Hospital Maintenance	440,000	-	440,000	440,000	-
Hospital Sales Tax	650,000	-	650,000	757,798	107,798
Alcohol and Drug Abuse Programs	10,815	-	10,815	1,500	(9,315)
Special Parks and Recreation	10,082	-	10,082	-	(10,082)
Fire District No. 1	37,752	-	37,752	36,088	(1,664)
Fire District No. 2	11,802	-	11,802	11,338	(464)
Republic County 911	89,993	-	89,993	55,555	(34,438)
BUSINESS FUNDS					
Solid Waste Disposal	339,905	-	339,905	268,256	(71,649)
Fuel Center	446,388	-	446,388	277,442	(168,946)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,604,198	$ 1,629,407	$ (25,209)
Delinquent tax	27,377	4,500	22,877
Interest and charges on delinquent tax	86,827	7,000	79,827
Motor vehicle tax	88,036	93,529	(5,493)
Recreational vehicle tax	1,607	1,724	(117)
16/20M truck tax	21,248	19,740	1,508
Commercial vehicle registration fee	1,168	4,534	(3,366)
Watercraft tax	-	589	(589)
Intangible tax	20,258	15,792	4,466
In lieu of tax	-	40	(40)
Local alcoholic liquor tax	-	1,200	(1,200)
Local retail sales tax	467,802	300,000	167,802
Neighborhood revitalization	453	(12,705)	13,158
Licenses, permits, and fees			
Officers' fees	80,767	48,000	32,767
Transfer from - Motor Vehicle Operating Fund	24,998	20,000	4,998
Antique motor vehicle registration fees	3,115	1,000	2,115
Diversion fees	-	2,000	(2,000)
Uses of money and property			
Interest on investments	23,351	20,000	3,351
Tower and other rents	780	1,200	(420)
Other			
Dispatch service	46,449	50,672	(4,223)
Emergency management	11,415	8,000	3,415
Reimbursements	45,446	10,000	35,446
Inmate phone commission	-	1,000	(1,000)
Grants and donations	2,000	-	2,000
Miscellaneous	2,967	-	2,967
TOTAL RECEIPTS	2,560,262	2,227,222	333,040

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 45,346	$ 45,000	$ 346
Contractual services	645	4,200	(3,555)
Commodities	332	500	(168)
Department total	46,323	49,700	(3,377)
County Clerk			
Personal services	71,288	74,000	(2,712)
Contractual services	4,232	5,500	(1,268)
Commodities	2,793	3,500	(707)
Capital outlay	279	500	(221)
Department total	78,592	83,500	(4,908)
County Treasurer			
Personal services	78,101	75,400	2,701
Contractual services	2,360	4,600	(2,240)
Commodities	3,716	6,800	(3,084)
Department total	84,177	86,800	(2,623)
County Attorney			
Personal services	87,850	86,080	1,770
Contractual services	5,095	14,000	(8,905)
Commodities	1,747	5,500	(3,753)
Capital outlay	280	3,500	(3,220)
Department total	94,972	109,080	(14,108)
Register of Deeds			
Personal services	52,927	56,500	(3,573)
Contractual services	8,429	3,500	4,929
Commodities	550	2,000	(1,450)
Capital outlay	-	1,000	(1,000)
Record preservation	5,975	5,000	975
Department total	67,881	68,000	(119)
Sheriff			
Personal services	449,502	473,800	(24,298)
Contractual services	58,475	84,300	(25,825)
Commodities	47,314	14,800	32,514
Capital outlay	8,201	10,000	(1,799)
Training	4,864	5,500	(636)
Department total	568,356	588,400	(20,044)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Communications			
Personal services	$ 206,471	$ 208,330	$ (1,859)
Contractual services	2,415	12,000	(9,585)
Commodities	3,933	720	3,213
Capital outlay	-	1,000	(1,000)
Training	-	1,200	(1,200)
Department total	212,819	223,250	(10,431)
Jail			
Personal services	149,131	169,950	(20,819)
Contractual services	19,089	27,000	(7,911)
Commodities	15,414	21,000	(5,586)
Capital outlay	1,756	3,000	(1,244)
Training	1,032	1,500	(468)
Department total	186,422	222,450	(36,028)
Emergency management			
Personal services	35,460	35,115	345
Contractual services	2,255	5,000	(2,745)
Commodities	6,714	4,000	2,714
Training	1,782	1,200	582
Department total	46,211	45,315	896
Unified court			
Contractual services	51,594	83,500	(31,906)
Commodities	1,752	3,100	(1,348)
Capital outlay	-	8,400	(8,400)
Department total	53,346	95,000	(41,654)
Courthouse general			
Personal services	10,001	15,000	(4,999)
Contractual services	270,584	264,000	6,584
Other professional services	-	15,000	(15,000)
Commodities	11,933	30,000	(18,067)
Capital outlay	3,074	50,000	(46,926)
Drug testing	5,250	6,500	(1,250)
Training	-	1,000	(1,000)
Department total	300,842	381,500	(80,658)
Custodian			
Personal services	58,314	58,000	314
Contractual services	547	3,500	(2,953)
Commodities	3,369	3,500	(131)
Capital outlay	-	600	(600)
Department total	62,230	65,600	(3,370)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Election			
Personal services	$ 40,083	$ 44,000	$ (3,917)
Contractual services	19,313	20,000	(687)
Commodities	3,028	9,500	(6,472)
Capital outlay	-	20,000	(20,000)
Department total	62,424	93,500	(31,076)
Appropriations and other general government			
Area agency on aging	28,600	28,600	-
Blair Center for the Arts	5,000	5,000	-
CASA	10,000	10,000	-
Conservation district	37,500	37,500	-
Crossroads RC&D	700	700	-
Economic development	35,000	35,000	-
Fair	50,000	50,000	-
Fairground improvements	10,000	10,000	-
Fair - Highbanks	15,000	15,000	-
Historical records	15,000	15,000	-
Juvenile detention	2,067	8,800	(6,733)
Medical Arts building	20,000	20,000	-
Mental health	35,154	35,154	-
OCCK	24,176	24,176	-
Public safety equipment	74,242	75,000	(758)
Rural Opportunity Zone	20,290	22,500	(2,210)
Tower	3,460	4,000	(540)
Inmate medical expense	-	110,000	(110,000)
Miscellaneous	1,977	-	1,977
Transfer to:			
Equipment Reserve Fund	75,000	-	75,000
Courthouse Security & Improvement Reserve Fund	-	25,000	(25,000)
Total appropriations and other general government	463,166	531,430	(68,264)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,327,761	2,643,525	(315,764)
RECEIPTS OVER (UNDER) EXPENDITURES	232,501	(416,303)	648,804
UNENCUMBERED CASH, JANUARY 1	1,109,246	416,303	692,943
UNENCUMBERED CASH, DECEMBER 31	$ 1,341,747	$ -	$ 1,341,747

REPUBLIC COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,576,722	$ 2,617,393	$ (40,671)
Delinquent tax	47,535	6,000	41,535
Motor vehicle tax	157,119	166,670	(9,551)
Recreational vehicle tax	2,867	3,070	(203)
16/20M truck tax	38,119	35,177	2,942
Commercial vehicle registration fee	2,083	8,081	(5,998)
Watercraft tax	-	1,050	(1,050)
Special highway fuel tax	469,891	348,303	121,588
In lieu of tax	-	90	(90)
Neighborhood revitalization	-	(20,768)	20,768
Reimbursements	14,411	155,000	(140,589)
Sale of used equipment and materials	62,255	-	62,255
TOTAL RECEIPTS	3,371,002	3,320,066	50,936
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public works			
Personal services	898,547	1,060,000	(161,453)
Contractual services	93,648	120,000	(26,352)
Commodities	716,851	1,389,663	(672,812)
Capital outlay	50,067	300,000	(249,933)
Road improvements	1,092,893	741,000	351,893
Transfer to - Special Highway Improvement Fund	350,000	-	350,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,202,006	3,610,663	(408,657)
RECEIPTS OVER (UNDER) EXPENDITURES	168,996	(290,597)	459,593
UNENCUMBERED CASH, JANUARY 1	404,664	290,597	114,067
UNENCUMBERED CASH, DECEMBER 31	$ 573,660	$ -	$ 573,660

REPUBLIC COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 177,464	$ 180,196	$ (2,732)
Delinquent tax	2,880	160	2,720
Motor vehicle tax	9,592	10,430	(838)
Recreational vehicle tax	176	192	(16)
16/20M truck tax	2,135	2,201	(66)
Commercial vehicle registration fee	128	506	(378)
Watercraft tax	-	66	(66)
Neighborhood revitalization	-	(1,413)	1,413
Reimbursements	474,477	-	474,477
TOTAL RECEIPTS	666,852	192,338	474,514
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public works			
Bridge construction	476,127	569,819	(93,692)
RECEIPTS OVER (UNDER) EXPENDITURES	190,725	(377,481)	568,206
UNENCUMBERED CASH, JANUARY 1	238,012	377,481	(139,469)
UNENCUMBERED CASH, DECEMBER 31	$ 428,737	$ -	$ 428,737

REPUBLIC COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 53,061	$ 53,809	$ (748)
Delinquent tax	1,053	260	793
Motor vehicle tax	3,531	3,700	(169)
Recreational vehicle tax	64	68	(4)
16/20M truck tax	892	781	111
Commercial vehicle registration fee	47	179	(132)
Watercraft tax	-	23	(23)
In lieu of tax	-	12	(12)
Neighborhood revitalization	-	(424)	424
TOTAL RECEIPTS	58,648	58,408	240
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Conservation and environment			
Personal services	40,568	40,500	68
Contractual services	9,527	8,000	1,527
Commodities	21,395	18,000	3,395
Capital outlay	2,390	18,500	(16,110)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	73,880	85,000	(11,120)
RECEIPTS OVER (UNDER) EXPENDITURES	(15,232)	(26,592)	11,360
UNENCUMBERED CASH, JANUARY 1	47,604	26,592	21,012
UNENCUMBERED CASH, DECEMBER 31	$ 32,372	$ -	$ 32,372

REPUBLIC COUNTY, KANSAS

PUBLIC HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 203,932	$ 207,104	$ (3,172)
Delinquent tax	2,406	175	2,231
Motor vehicle tax	5,623	5,910	(287)
Recreational vehicle tax	102	109	(7)
16/20M truck tax	1,404	1,247	157
Commercial vehicle registration fee	74	287	(213)
Watercraft tax	-	37	(37)
Neighborhood revitalization	-	(1,619)	1,619
Grants and reimbursements	425,862	217,000	208,862
TOTAL RECEIPTS	639,403	430,250	209,153
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Personal services	319,546	265,000	54,546
Contractual services	57,208	65,000	(7,792)
Commodities	135,789	145,000	(9,211)
Capital outlay	2,760	7,500	(4,740)
Training	1,260	5,000	(3,740)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	516,563	487,500	29,063
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	208,862	(208,862)
TOTALS FOR COMPARISON	516,563	696,362	(179,799)
RECEIPTS OVER (UNDER) EXPENDITURES	122,840	(57,250)	180,090
UNENCUMBERED CASH, JANUARY 1	125,623	57,250	68,373
UNENCUMBERED CASH, DECEMBER 31	$ 248,463	$ -	$ 248,463

REPUBLIC COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,653,713	$ 1,679,737	$ (26,024)
Delinquent tax	28,859	4,000	24,859
Motor vehicle tax	92,133	97,605	(5,472)
Recreational vehicle tax	1,681	1,798	(117)
16/20M truck tax	22,447	20,600	1,847
Commercial vehicle registration fee	1,221	4,732	(3,511)
Watercraft tax	-	615	(615)
In lieu of tax	-	300	(300)
Neighborhood revitalization	-	(13,329)	13,329
Reimbursements	6,853	-	6,853
TOTAL RECEIPTS	1,806,907	1,796,058	10,849
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Employee benefits			
Health insurance	1,308,243	1,600,000	(291,757)
Social Security	230,913	247,000	(16,087)
KPERS	246,708	275,000	(28,292)
KP&F	85,105	108,000	(22,895)
Workers' compensation insurance	70,156	100,000	(29,844)
Unemployment tax	4,756	8,000	(3,244)
Other insurance	17,735	30,000	(12,265)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,963,616	2,368,000	(404,384)
RECEIPTS OVER (UNDER) EXPENDITURES	(156,709)	(571,942)	415,233
UNENCUMBERED CASH, JANUARY 1	708,474	571,942	136,532
UNENCUMBERED CASH, DECEMBER 31	$ 551,765	$ -	$ 551,765

REPUBLIC COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 298,053	$ 302,725	$ (4,672)
Delinquent tax	5,106	1,000	4,106
Motor vehicle tax	15,555	16,185	(630)
Recreational vehicle tax	283	298	(15)
16/20M truck tax	4,007	3,416	591
Commercial vehicle registration fee	205	785	(580)
Watercraft tax	-	102	(102)
In lieu of tax	-	50	(50)
Neighborhood revitalization	-	(2,381)	2,381
Collections for services	309,902	200,000	109,902
Other reimbursements	178	-	178
TOTAL RECEIPTS	633,289	522,180	111,109
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Personal services	426,544	400,000	26,544
Contractual services	30,215	49,500	(19,285)
Commodities	51,656	48,000	3,656
Capital outlay	8,283	40,000	(31,717)
Equipment maintenance	11,494	30,000	(18,506)
Public education	2,784	-	2,784
Training	4,434	3,000	1,434
Transfer to - Special Ambulance Equipment Fund	100,000	50,000	50,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	635,410	620,500	14,910
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	110,080	(110,080)
TOTALS FOR COMPARISON	635,410	730,580	(95,170)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,121)	(98,320)	96,199
UNENCUMBERED CASH, JANUARY 1	159,052	98,320	60,732
UNENCUMBERED CASH, DECEMBER 31	$ 156,931	$ -	$ 156,931

REPUBLIC COUNTY, KANSAS

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	$ 100,000	$ -	$ 100,000
Sale of surplus equipment	1,000	-	1,000
TOTAL RECEIPTS	101,000	-	101,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Capital outlay	2,494	29,321	(26,827)
RECEIPTS OVER (UNDER) EXPENDITURES	98,506	(29,321)	127,827
UNENCUMBERED CASH, JANUARY 1	121,136	29,321	91,815
UNENCUMBERED CASH, DECEMBER 31	$ 219,642	$ -	$ 219,642

REPUBLIC COUNTY, KANSAS

TRANSPORTATION SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 12,159	$ 12,268	$ (109)
Delinquent tax	110	50	60
Motor vehicle tax	117	-	117
Recreational vehicle tax	2	-	2
16/20M truck tax	120	-	120
Commercial vehicle registration fee	1	-	1
Watercraft tax	-	-	-
Neighborhood revitalization	-	(98)	98
Fees and fares	2,588	2,500	88
North Central Kansas Transit Council - grant	54,177	20,000	34,177
TOTAL RECEIPTS	69,274	34,720	34,554
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Transportation service			
Personal services	27,511	26,000	1,511
Contractual services	4,676	16,200	(11,524)
Commodities	7,775	15,000	(7,225)
Training	-	300	(300)
Capital outlay	-	20,000	(20,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	39,962	77,500	(37,538)
RECEIPTS OVER (UNDER) EXPENDITURES	29,312	(42,780)	72,092
UNENCUMBERED CASH, JANUARY 1	108,588	42,780	65,808
UNENCUMBERED CASH, DECEMBER 31	$ 137,900	$ -	$ 137,900

REPUBLIC COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 99,026	$ 100,552	$ (1,526)
Delinquent tax	1,850	300	1,550
Motor vehicle tax	5,832	5,921	(89)
Recreational vehicle tax	105	109	(4)
16/20M truck tax	1,610	1,250	360
Commercial vehicle registration fee	77	287	(210)
Watercraft tax	-	37	(37)
In lieu of tax	-	4	(4)
Neighborhood revitalization	-	(791)	791
Reimbursements	2,387	500	1,887
TOTAL RECEIPTS	110,887	108,169	2,718
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
General government			
Personal services	101,569	102,750	(1,181)
Contractual services	5,941	15,500	(9,559)
Commodities	1,601	6,000	(4,399)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	109,111	124,250	(15,139)
RECEIPTS OVER (UNDER) EXPENDITURES	1,776	(16,081)	17,857
UNENCUMBERED CASH, JANUARY 1	33,440	16,081	17,359
UNENCUMBERED CASH, DECEMBER 31	$ 35,216	$ -	$ 35,216

REPUBLIC COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 88,731	$ 90,098	$ (1,367)
Delinquent tax	1,466	50	1,416
Motor vehicle tax	4,880	5,215	(335)
Recreational vehicle tax	89	96	(7)
16/20M truck tax	1,153	1,101	52
Commercial vehicle registration fee	65	253	(188)
Watercraft tax	-	33	(33)
In lieu of tax	-	20	(20)
Neighborhood revitalization	-	(706)	706
TOTAL RECEIPTS	96,384	96,160	224
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvement			
Building improvements and equipping	37,016	374,583	(337,567)
RECEIPTS OVER (UNDER) EXPENDITURES	59,368	(278,423)	337,791
UNENCUMBERED CASH, JANUARY 1	298,793	278,423	20,370
UNENCUMBERED CASH, DECEMBER 31	$ 358,161	$ -	$ 358,161

REPUBLIC COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 382,607	$ 388,646	$ (6,039)
Delinquent tax	7,161	450	6,711
Motor vehicle tax	22,925	24,068	(1,143)
Recreational vehicle tax	417	443	(26)
16/20M truck tax	5,746	5,080	666
Commercial vehicle registration fee	303	1,167	(864)
Watercraft tax	-	152	(152)
In lieu of tax	-	50	(50)
Neighborhood revitalization	-	(3,055)	3,055
TOTAL RECEIPTS	419,159	417,001	2,158
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Appropriation	440,000	440,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(20,841)	(22,999)	2,158
UNENCUMBERED CASH, JANUARY 1	38,097	22,999	15,098
UNENCUMBERED CASH, DECEMBER 31	$ 17,256	$ -	$ 17,256

REPUBLIC COUNTY, KANSAS

HOSPITAL SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Local retail sales tax	$ 757,798	$ 650,000	$ 107,798
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	757,798	650,000	107,798
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	51,871	(51,871)
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 51,871	$ (51,871)

REPUBLIC COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 2,278	$ 2,400	$ (122)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Alcohol and Drug Abuse Programs	1,500	10,815	(9,315)
RECEIPTS OVER (UNDER) EXPENDITURES	778	(8,415)	9,193
UNENCUMBERED CASH, JANUARY 1	8,921	8,415	506
UNENCUMBERED CASH, DECEMBER 31	$ 9,699	$ -	$ 9,699

REPUBLIC COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 1,191	$ 1,500	$ (309)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Culture and recreation			
Contractual services	-	10,082	(10,082)
RECEIPTS OVER (UNDER) EXPENDITURES	1,191	(8,582)	9,773
UNENCUMBERED CASH, JANUARY 1	8,709	8,582	127
UNENCUMBERED CASH, DECEMBER 31	$ 9,900	$ -	$ 9,900

REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 34,717	$ 36,430	$ (1,713)
Delinquent tax	44	-	44
Motor vehicle tax	724	804	(80)
Recreational vehicle tax	-	12	(12)
16/20M truck tax	603	465	138
Commercial vehicle registration fee	-	21	(21)
Watercraft tax	-	20	(20)
TOTAL RECEIPTS	36,088	37,752	(1,664)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Fire protection - appropriation	36,088	37,752	(1,664)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -	$ -

REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 10,658	$ 11,255	$ (597)
Delinquent tax	24	-	24
Motor vehicle tax	458	400	58
Recreational vehicle tax	9	8	1
16/20M truck tax	189	137	52
Watercraft tax	-	2	(2)
TOTAL RECEIPTS	11,338	11,802	(464)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Fire protection - appropriation	11,338	11,802	(464)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -	$ -

REPUBLIC COUNTY, KANSAS

REPUBLIC COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 58,830	$ 60,000	$ (1,170)
Interest on idle funds	29	200	(171)
TOTAL RECEIPTS	58,859	60,200	(1,341)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Equipment and maintenance	55,555	89,993	(34,438)
RECEIPTS OVER (UNDER) EXPENDITURES	3,304	(29,793)	33,097
UNENCUMBERED CASH, JANUARY 1	45,706	29,793	15,913
UNENCUMBERED CASH, DECEMBER 31	$ 49,010	$ -	$ 49,010

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

Schedule 2-19
Page 1 of 4

	Special Highway Improvement	Special Road Equipment	RCD Revolving Loan - Original	RCD Revolving Loan - KDOC	Solid Waste Reserve	SPARK Grant	American Rescue Plan Act
RECEIPTS							
Loan repayments and application fees	$ -	$ -	$ 85,149	$ 185,104	$ -	$ -	$ -
Grants	-	-	-	-	-	-	450,244
Reimbursements	181,037	-	-	-	-	2,744	-
Transfer from - Road and Bridge Fund	350,000	-	-	-	-	-	-
TOTAL RECEIPTS	531,037	-	85,149	185,104	-	2,744	450,244
EXPENDITURES AND TRANSFERS							
Road improvements	508,614	-	-	-	-	-	-
Contractual services	-	-	-	-	-	7,622	511
Capital outlay	-	209,185	-	-	-	-	-
Loans	-	-	45,000	3,909	-	-	-
Administrative costs	-	-	20	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	508,614	209,185	45,020	3,909	-	7,622	511
RECEIPTS OVER (UNDER) EXPENDITURES	22,423	(209,185)	40,129	181,195	-	(4,878)	449,733
UNENCUMBERED CASH, JANUARY 1	508,382	297,681	30,543	94,616	75,000	4,878	-
UNENCUMBERED CASH, DECEMBER 31	$ 530,805	$ 88,496	$ 70,672	$ 275,811	$ 75,000	$ -	$ 449,733

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

Schedule 2-19
Page 2 of 4

	Motor Vehicle Operating	Equipment Reserve	Capital Improvement Reserve	Courthouse Security & Improvement Reserve	RCED Special Project	Ambulance Memorial	Health Memorial	Walk to School
RECEIPTS								
Fees	$ 51,315	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants	-	-	-	-	27,500	-	-	-
Donations, memorials, and bequests	-	-	-	-	-	-	-	-
Transfer from - General Fund	-	75,000	-	-	-	-	-	-
TOTAL RECEIPTS	51,315	75,000	-	-	27,500	-	-	-
EXPENDITURES AND TRANSFERS								
Personal services	26,206	-	-	-	-	-	-	-
Supplies and services	4,106	-	-	-	-	-	-	-
Capital outlay	-	75,676	-	-	-	9,536	-	-
Capital improvements	-	-	824	-	-	-	-	-
Program expenditures	-	-	-	-	8,934	-	-	-
Transfer to - General Fund	24,998	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	55,310	75,676	824	-	8,934	9,536	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(3,995)	(676)	(824)	-	18,566	(9,536)	-	-
UNENCUMBERED CASH, JANUARY 1	24,058	519,915	374,769	19,630	-	11,023	4,098	791
UNENCUMBERED CASH, DECEMBER 31	$ 20,063	$ 519,239	$ 373,945	$ 19,630	$ 18,566	$ 1,487	$ 4,098	$ 791

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

Schedule 2-19
Page 3 of 4

	P.A.T.F.	Worthless Check Trust	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Drug Dog	Special Gun Permit	Registered Offender
RECEIPTS								
Fees	$ 992	$ 10	$ 10,408	$ 2,527	$ 2,527	$ -	$ 647	$ 1,080
Donations	-	-	-	-	-	415	-	-
Interest	-	-	23	7	4	-	-	-
TOTAL RECEIPTS	992	10	10,431	2,534	2,531	415	647	1,080
EXPENDITURES AND TRANSFERS								
Supplies and services	-	-	20	5	2,239	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	-	-	20	5	2,239	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	992	10	10,411	2,529	292	415	647	1,080
UNENCUMBERED CASH, JANUARY 1	17,567	8,713	23,262	8,929	5,782	533	681	400
UNENCUMBERED CASH, DECEMBER 31	$ 18,559	$ 8,723	$ 33,673	$ 11,458	$ 6,074	$ 948	$ 1,328	$ 1,480

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
NORTH CENTRAL KANSAS FREE FAIR ASSOCIATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

RECEIPTS		
Republic County - appropriation	$	60,000
Sponsorships and donations		12,626
Premium book advertisements		3,200
Rentals		6,245
Entry fees		375
Fundraising and other sales		3,690
Carnival receipts		34,936
Miscellaneous		3,413
TOTAL RECEIPTS		124,485
EXPENDITURES		
Premiums		9,322
Awards		1,357
Advertising		6,933
Board and superintendents' expenses		2,938
Entertainment and special attractions		30,495
Stage equipment rent and expense		600
Premium book expense		450
Repairs, improvements, and building supplies		7,583
Buildings and grounds preparation		1,057
Maintenance and cleaning		1,211
Sanitation services		4,900
Utilities		9,166
Supervisors, judges, clerks, and other labor		19,571
Taxes		3,568
Office supplies and postage		5,263
Telephone		310
Miscellaneous		1,110
TOTAL EXPENDITURES		105,834
RECEIPTS OVER (UNDER) EXPENDITURES		18,651
UNENCUMBERED CASH, JANUARY 1		63,675
UNENCUMBERED CASH, DECEMBER 31	$	82,326

REPUBLIC COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 304,742	$ 295,000	$ 9,742
Special assessments	6,707	7,500	(793)
Grants	7,573	-	7,573
TOTAL RECEIPTS	319,022	302,500	16,522
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Sanitation			
Personal services	56,840	60,000	(3,160)
Contractual services	3,685	12,000	(8,315)
Commodities	7,835	16,600	(8,765)
Capital outlay	-	8,759	(8,759)
Landfill tonnage fees	199,895	225,000	(25,105)
Miscellaneous	1	17,546	(17,545)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	268,256	339,905	(71,649)
RECEIPTS OVER (UNDER) EXPENDITURES	50,766	(37,405)	88,171
UNENCUMBERED CASH, JANUARY 1	116,896	37,405	79,491
UNENCUMBERED CASH, DECEMBER 31	$ 167,662	$ -	$ 167,662

REPUBLIC COUNTY, KANSAS

FUEL CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-21

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Reimbursements	$ 264,123	$ 425,000	$ (160,877)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Fuel	252,352	415,000	(162,648)
Contractual services	6,910	30,000	(23,090)
Miscellaneous	18,180	1,388	16,792
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	277,442	446,388	(168,946)
RECEIPTS OVER (UNDER) EXPENDITURES	(13,319)	(21,388)	8,069
UNENCUMBERED CASH, JANUARY 1	81,399	21,388	60,011
UNENCUMBERED CASH, DECEMBER 31	$ 68,080	$ -	$ 68,080

REPUBLIC COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2021

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Advance tax	$ -	$ 2,113	$ 2,113	$ -
Ad valorem property tax				
Current tax	10,913,459	15,918,289	15,074,494	11,757,254
Neighborhood revitalization	-	118,064	118,064	-
Intangibles tax	18,948	25,336	24,854	19,430
Redemptions	126,542	293,164	261,455	158,251
Tax foreclosure sale	(5,856)	33,637	12,113	15,668
Delinquent				
Personal property tax	2,935	8,175	8,050	3,060
16/20M truck tax	563	3,677	3,732	508
Watercraft tax	69	-	-	69
Motor vehicle tax	194,485	888,858	802,247	281,096
Recreational vehicle tax	2,158	16,768	14,002	4,924
Escrow tax	(1,201)	6,003	3,402	1,400
16/20M truck tax	111,803	175,235	160,616	126,422
TOTAL DISTRIBUTABLE FUNDS	11,363,905	17,489,319	16,485,142	12,368,082
STATE FUNDS				
Educational building	-	97,090	97,090	-
Institutional building	-	48,546	48,546	-
Game licenses and park permits	-	6,797	6,797	-
Driver license fees	-	3,641	3,640	1
Motor vehicle licenses	-	610,943	610,943	-
Sales and compensating tax	21,269	570,036	553,785	37,520
Heritage trust	1,616	6,090	6,395	1,311
TOTAL STATE FUNDS	22,885	1,343,143	1,327,196	38,832
SUBDIVISION FUNDS				
Cities	-	1,202,945	1,202,945	-
Townships	-	27,737	27,737	-
School districts	-	4,874,936	4,874,936	-
Cemeteries	-	132,924	132,924	-
Central Kansas Library	-	113,426	113,426	-
Hillcrest Library district	-	29,910	29,910	-
River Valley Extension District No. 4	-	198,741	198,741	-
Irrigation districts	-	1,975,758	1,975,758	-
Watershed districts	-	54	54	-
Drainage districts	-	1,498	1,498	-
Fire Districts No. 3-12	-	170,681	170,681	-
TOTAL SUBDIVISION FUNDS	-	8,728,610	8,728,610	-
OTHER AGENCY FUNDS				
Payroll clearing	-	4,786	3,943	843
Unclaimed legacy	108	-	-	108
Hospital revenue bond debt service	25,984	57,319	56,370	26,933
L.E.P.C.	528	-	-	528
Rural Opportunity Zone	-	118,064	118,064	-
Change Checks	-	82,266	82,266	-
Clerk of District Court	2,207	252,733	228,188	26,752
Law Library	12,571	4,943	1,574	15,940
TOTAL OTHER AGENCY FUNDS	41,398	520,111	490,405	71,104
TOTAL ALL AGENCY FUNDS	$ 11,428,188	$ 28,081,183	$ 27,031,353	$ 12,478,018