DECATUR COUNTY, KANSAS
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

DECATUR COUNTY, KANSAS
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Decatur County, Kansas
Oberlin, KS 67749

Adverse and Unmodified Opinions
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Decatur, Oberlin, Kansas, a Municipality, 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 matter discussed in the "Basis for 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 Decatur County, Kansas, as of December 31, 2021, 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 balance of Decatur County, Kansas, 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.

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 basis for our adverse and unmodified 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.

Responsibilities of Management for the Financial Statement
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 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt 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.

Auditor's 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 GAAS, we

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
4) 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.
5) 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 regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and regulatory basis summary of receipts and disbursements-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 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
October 25, 2022

DECATUR COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	$ 152,132	0	1,757,092	1,706,000	203,224	38,601	241,825
Special Purpose Funds:							
Road and Bridge	240,348	0	1,233,039	1,270,411	202,976	4,189	207,165
Special Bridge	454,697	0	132,751	273,669	313,779	0	313,779
Good Samaritan	16,850	0	44,479	45,000	16,329	0	16,329
Fair Premium	0	0	7,898	7,898	0	0	0
Fair Maintenance	0	0	18,685	18,685	0	0	0
Conservation	0	0	22,814	22,814	0	0	0
Hospital Maintenance	0	0	674,089	674,089	0	0	0
County Health	161,989	0	233,982	192,900	203,071	6,203	209,274
County Health Capital Outlay	51,148	0	0	12,195	38,953	0	38,953
Mental Health	0	0	26,492	26,492	0	0	0
Mental Retardation	0	0	29,416	29,416	0	0	0
Noxious Weed	16,101	0	231,151	241,715	5,537	48	5,585
Noxious Weed Capital Outlay	20,114	0	38,691	17,068	41,737	0	41,737
Election	46,741	0	19,081	20,833	44,989	0	44,989
Employee Benefits	283,607	0	1,870,593	1,487,914	666,286	0	666,286
Senior Citizens	4,999	0	44,465	45,000	4,464	1,805	6,269
Special Alcohol and Drug Programs	12,516	0	1,915	1,500	12,931	0	12,931
Special Parks and Recreation	5,298	0	1,103	0	6,401	0	6,401
Museum	0	0	20,302	20,302	0	0	0
Economic Development	0	0	33,172	33,172	0	0	0
Emergency 911	12,477	0	144	1,212	11,409	0	11,409
Wireless 911	148,412	0	58,509	16,657	190,264	0	190,264
Rural Fire District No. 1	0	0	288,878	188,862	100,016	172	100,188
Special Road Machinery	517,924	0	292,150	172,726	637,348	0	637,348
County Equipment Reserve	697,255	0	9,887	89,550	617,592	0	617,592

(Continued)

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

DECATUR COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Fire Equipment	$ 390,578	0	126,000	141,695	374,883	0	374,883
Special Vehicle	97	0	35,486	33,707	1,876	0	1,876
Register of Deeds Technology	16,868	0	4,802	4,920	16,750	0	16,750
County Treasurer Technology	4,557	0	1,201	3,358	2,400	0	2,400
County Clerk Technology	1,433	0	1,201	545	2,089	0	2,089
Attorney's Training	4,143	0	478	239	4,382	0	4,382
Bad Check Trust Fund	1,354	0	50	0	1,404	0	1,404
Jail Equipment Reserve	2,748	0	0	0	2,748	0	2,748
Ambulance Memorial	5,516	0	5,015	4,923	5,608	0	5,608
Rural Fire District Memorial	15,610	0	50	0	15,660	0	15,660
Summer Recreation Memorial	11,141	0	1,900	0	13,041	0	13,041
Good Samaritan Memorial	363,257	0	28,145	0	391,402	0	391,402
Special Law Enforcement Trust	7,890	0	5,195	32	13,053	0	13,053
Sheriff VIN	2,155	0	8,140	1,000	9,295	0	9,295
SPARK Grant	20,836	0	12,000	20,836	12,000	0	12,000
Pending Civil Forfeiture	473	0	0	0	473	0	473
Oil & Gas Depletion	413,422	0	0	0	413,422	0	413,422
Bond and Interest Funds:							
Bond and Interest	88,762	0	46,511	48,322	86,951	0	86,951
Business Funds:							
County Ambulance	90,333	0	386,652	375,460	101,525	106	101,631
Ambulance Special Equipment	103,325	0	65,000	0	168,325	0	168,325
Trust Funds:							
History Books	157	0	426	0	583	0	583
Total Primary Government	4,387,263	0	7,819,030	7,251,117	4,955,176	51,124	5,006,300

(Continued)

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

DECATUR COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity:							
Decatur County Fair Board:							
General	$ 68,860	0	24,972	41,539	52,293	0	52,293
Premiums	8,323	0	27,062	7,569	27,816	0	27,816
Entertainment	28,918	0	11,274	25,420	14,772	0	14,772
Total Related Muncipal Entity	106,101	0	63,308	74,528	94,881	0	94,881
Total Reporting Entity (Excluding Agency Funds)	$ **4,493,364**	**0**	**7,882,338**	**7,325,645**	**5,050,057**	**51,124**	**5,101,181**

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

DECATUR COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2021

Primary Government:		
Cash on hand - Treasurer	$	625
Cash on hand - Sheriff		300
Cash on hand - Register of Deeds		50
Farmers Bank & Trust - Oberlin, Kansas		
NOW Account		6,003,262
Certificates of Deposit		400,000
FNB Bank- Oberlin, Kansas		
NOW Accounts		190,221
Certificates of Deposit		400,000
The Bank - Oberlin, Kansas		
NOW Account		418,734
Checking Accounts		114,970
Money Market Accounts		3,745,580
Total Cash		11,273,742
Agency Funds per Schedule 3		(6,267,442)
Total Primary Government		5,006,300
Related Municipal Entities:		
Decatur County Fair Board:		
The Bank - Oberlin, Kansas		
NOW Account		52,293
Checking Account		14,326
Farmers Bank & Trust - Oberlin, Kansas		
NOW Account		28,262
Total Related Municipal Entities		94,881
Total Reporting Entity per Statement 1, Page 3	$	**5,101,181**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Decatur County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Decatur County (the municipality) and one related municipal entity. The following entity was established to benefit the county and/or its constituents:

Decatur County Fair Board. The Decatur County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. A nine-member board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for the maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants.

Regulatory Basis Fund Types

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

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue 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 payment of general long-term debt.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Trust fund – funds used to report assets held in trust for benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

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

The *Kansas Municipal Audit and Accounting Guide* (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 balance 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 obligation against cash. The KMAAG 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.

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

The *Kansas Municipal Audit and Accounting Guide* (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 balance 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 obligation against cash. The KMAAG regularly 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 municipality 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 municipality to use the regulatory 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 mandatory, the statutes provide for the following sequence and timetable in 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 final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. No budgets were amended in this manner.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

Special Purpose Funds:
- Special Bridge
- Mental Health
- Mental Retardation
- Special Road Machinery
- County Equipment Reserve
- Special Fire Equipment
- Special Vehicle
- Register of Deeds Technology
- County Treasurer Technology
- County Clerk Technology
- Attorney's Training
- Bad Check Trust
- History Books
- Jail Equipment Reserve
- Ambulance Memorial
- Rural Fire District Memorial
- Summer Recreation Memorial
- Good Samaritan Memorial
- Special Law Enforcement Trust
- Sheriff VIN
- Oil & Gas Depletion Trust

Business Fund:
- Ambulance Special Equipment

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

2. **Stewardship, Compliance and Accountability**

No statutory violations were noted for the year ended December 31, 2021.

3. **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 municipality is located, 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 the funds. In addition, K.S.A. 9-1402 requires the banks 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.

Concentration of Credit Risk. State statues 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.

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%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the County's carrying amount of deposits was $11,273,068 and the bank balance was $11,666,437. The bank balance was held by three banks resulting in a concentration of credit risk.

Of the bank balance, $786,222 was covered by federal depository insurance and $10,880,215 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2021, the Fair Board's carrying amount of deposits was $94,881 and the bank balance was $96,983. The bank balance was held by two banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

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 to be adequately secured. At December 31, 2021, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. Decatur County participates in the Kansas Public Employees Retirement System (KPERS), 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 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, Kansas 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 established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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 and KPERS 2 and KPERS 3 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Decatur County, Kansas, were $157,075 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the county's proportionate share of the collective net pension liability reported by KPERS was $1,061,409. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 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 publicly available on the website at www.kpers.org or can be obtained as described above.

5. **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 retirees because each participant is charged a level of 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 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. There is no cost to the County under this program.

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, 2021.

Vacation Pay

Each full time employee of Decatur County, Kansas, is entitled to one vacation day for each month worked. Full-time county employees may receive credit for an additional four hours of vacation leave for every six consecutive pay periods in which no sick leave is used. No more than twelve vacation days may be carried over from one calendar year to the next. Upon termination an employee will be compensated for all unused vacation days.

Sick Leave

The County's policy regarding sick leave is to allow full time employees to accumulate one day per month. No more than thirty sick leave days may be carried over from one calendar year to the next. Unused sick leave is not paid upon termination of the employee and therefore, the cost of accumulated sick leave has not been accrued by the County as of December 31, 2021.

Comp and Flex Time

All overtime worked, except that performed by elected officials and their deputies, department heads and the sheriff's department is compensated by paid time off (comp-time) on a basis of one and one half hours for each hour of overtime. Road and Bridge employees, except clerical, may be paid for five hours of overtime each week at the discretion of the County Commissioners. Comp-time may not accumulate to more than eighty hours. Any accumulation beyond the eighty hours maximum is paid at one and one half times the employee's regular rate of pay. Flex-time is generated when an employee requests to work outside of regular working hours so that time may be taken off for a particular purpose in the future. No more than twenty hours of flex-time may be accumulated and must be taken within sixty days after the date that it was earned.

6. **Interfund Transactions**

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Equipment Reserve	General	K.S.A. 19-119	83,214
County Health Capital Outlay	County Health	K.S.A. 65-204	10,000
Special Vehicle	General	K.S.A. 8-145	97
Road and Bridge	Special Machinery	K.S.A. 68-141g	275,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	38,691
County Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	65,000
Rural Fire Department	Special Fire Equipment	K.S.A. 19-3623e	126,000
Good Samaritan	Good Samaritan Memorial	Board Approval	27,853
Senior Citizens	Equipment Reserve	K.S.A. 19-119	4,770

7. **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, injuries to employees, and natural disasters. The County has been unable to obtain workers compensation 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 Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperatives for Counties.

The County has also been unable to obtain property and casualty 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 Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

9 . **Liability for Landfill Closure and Post Closure Costs**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in this financial statement, the County is incurring a liability based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end would be $215,154. This liability is based on the use of 25.10 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of $642,032 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2021. The County expects the landfill to continue to operate for approximately 52 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

10. **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 Municipality'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 Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

11. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

12. **Long-Term Debt**

Taxable Equipment Installment Purchase Agreement. On December 27, 2017, Decatur County, Kansas entered into an Equipment Installment Purchase agreement with Farmers Bank and Trust, Great Bend, Kansas for the purpose of acquiring and equipping energy conservation improvements to the Hospital at a cost of $2,092,725. The Installment Purchase Agreement is a special obligation of Decatur County, payable solely from the pledge of the net revenues derived by the Decatur County Hospital. The County's obligation under this agreement will not in any way be construed to be a general obligation or an indebtedness of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County, nor will it constitute a pledge of the general tax revenues, funds or moneys of the County.

12. **Long-term Debt - (Continued)**

Changes in long-term liabilities for Decatur County, Kansas for the year ended December 31, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases:									
Caterpillar Motor Graders	3.35%	09/30/19	387,000	9/30/24	314,616	0	74,809	239,807	10,539
Caterpillar Scraper	3.35%	09/30/19	84,900	9/30/24	69,020	0	16,412	52,608	2,312
Caterpillar Motor Graders	3.35%	10/01/19	240,300	10/1/24	195,309	0	46,443	148,866	6,553
Skid Steer	2.25%	10/16/20	32,818	10/26/25	32,818	0	6,327	26,491	687
Total Capital Leases					611,763	0	143,991	467,772	20,091
Revenue Bond:									
Series 2008 - Hospital Revenue Bond	4.13%	02/22/08	650,000	02/22/28	324,172	0	34,950	289,222	13,372
Total Contractual Indebtedness					**935,935**	**0**	**178,941**	**756,994**	**33,463**

12. **Long-term Debt - (Continued)**

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2022	2023	2024	2025	2026	2027-2031	Total
PRINCIPAL							
Capital Leases:							
Caterpillar Motor Graders	77,316	79,906	82,585	0	0	0	239,807
Caterpillar Scraper	16,961	17,529	18,118	0	0	0	52,608
Caterpillar Motor Graders	47,998	49,607	51,261	0	0	0	148,866
Skid Steer	6,406	6,550	6,698	6,837	0	0	26,491
Total Capital Leases	148,681	153,592	158,662	6,837	0	0	467,772
Revenue Bond:							
Series 2008 - Hospital Revenue Bond	36,429	37,931	39,496	41,105	42,821	91,440	289,222
TOTAL PRINCIPAL	**185,110**	**191,523**	**198,158**	**47,942**	**42,821**	**91,440**	**756,994**
INTEREST							
Capital Leases:							
Caterpillar Motor Graders	8,034	5,444	2,767	0	0	0	16,245
Caterpillar Scraper	1,762	1,194	607	0	0	0	3,563
Caterpillar Motor Graders	4,997	3,389	1,737	0	0	0	10,123
Caterpillar Motor Graders	607	463	316	176	0	0	1,562
Total Capital Leases	15,400	10,490	5,427	176	0	0	31,493
Revenue Bond:							
Series 2008 - Hospital Revenue Bond	11,930	10,428	8,863	7,254	5,538	5,705	49,718
TOTAL INTEREST	**27,330**	**20,918**	**14,290**	**7,430**	**5,538**	**5,705**	**81,211**
TOTAL PRINCIPAL AND INTEREST	**$ 212,440**	**212,441**	**212,448**	**55,372**	**48,359**	**97,145**	**838,205**

DECATUR COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021

DECATUR COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 1,683,132	42,407	1,725,539	1,706,000	(19,539)
Special Purpose Funds:					
Road and Bridge	1,266,420	108,620	1,375,040	1,270,411	(104,629)
Special Bridge	395,000	0	395,000	273,669	*
Good Samaritan	45,000	0	45,000	45,000	0
Fair Premium	8,000	0	8,000	7,898	(102)
Fair Maintenance	19,000	0	19,000	18,685	(315)
Conservation	23,000	0	23,000	22,814	(186)
Hospital Maintenance	680,000	0	680,000	674,089	(5,911)
County Health	184,390	68,329	252,719	192,900	(59,819)
County Health Capital Outlay	21,148	0	21,148	2,195	(18,953)
Mental Health	27,000	0	27,000	26,492	*
Mental Retardation	30,100	0	30,100	29,416	*
Noxious Weed	232,890	8,825	241,715	241,715	0
Noxious Weed Capital Outlay	57,539	0	57,539	0	(57,539)
Election	60,000	0	60,000	20,833	(39,167)
Employee Benefits	1,809,500	181,461	1,990,961	1,487,914	(503,047)
Senior Citizens	45,000	0	45,000	45,000	0
Special Alcohol and Drug Programs	15,300	0	15,300	1,500	(13,800)
Special Parks & Recreation	5,750	0	5,750	0	(5,750)
Museum	20,500	0	20,500	20,302	(198)
Economic Development	34,000	0	34,000	33,172	(828)
Emergency 911	13,334	0	13,334	1,212	(12,122)
Wireless 911	118,500	0	118,500	16,657	(101,843)
Rural Fire District No. 1	311,463	0	311,463	288,878	(22,585)
Bond & Interest Funds:					
Bond and Interest	83,359	0	83,359	48,322	(35,037)
Business Funds:					
County Ambulance	392,031	0	392,031	375,460	(16,571)

* Exempt from the Budget Law

DECATUR COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:		Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem Property	$	980,417	988,396	(7,979)
Delinquent		6,878	9,000	(2,122)
Motor Vehicle		46,668	42,143	4,525
Recreational Vehicle		1,837	1,535	302
Tax Foreclosure		1,581	250	1,331
16/20M Tax		7,675	9,373	(1,698)
Commercial Vehicle		4,934	4,058	876
County-Wide Sales Tax		248,465	200,000	48,465
Intergovernmental				
Local Alcoholic Liquor		1,318	1,200	118
Mineral Production		6,599	8,000	(1,401)
District Coroner		230	250	(20)
Licenses, Fees and Permits				
Mortgage Registrations		678	0	678
County Official Fees		35,691	30,000	5,691
Court Fees and Restitution		6,239	4,500	1,739
Antique Fees		2,050	2,000	50
Copy/Fax Fees		1,188	3,500	(2,312)
Summer Recreation Fees		2,826	3,000	(174)
Other Licenses, Fees and Permits		1,380	2,500	(1,120)
Charges for Services				
Recycling		102,780	0	102,780
Landfill		37,230	40,000	(2,770)
Dispatch		68,706	68,000	706
Public Transportation Grant		0	20,000	(20,000)
Interest on Idle Funds		12,748	40,000	(27,252)
Interest on Tax Collections		30,471	17,000	13,471
Donations - Public Transportation		4,986	0	4,986
Donations - Sheriff		200	0	200
Miscellaneous		17,599	0	17,599
Reimbursed Expense		42,407	0	42,407
Transfer from Equipment Reserve		83,214	55,800	27,414
Transfer from Special Vehicle		97	0	97
Total Receipts	$	1,757,092	**1,550,505**	**206,587**

DECATUR COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	$ 72,410	70,600	1,810
County Clerk	123,820	115,680	8,140
County Treasurer	105,852	99,080	6,772
County Attorney	108,063	92,914	15,149
Register of Deeds	78,464	87,640	(9,176)
Sheriff	170,904	219,692	(48,788)
Unified Court	16,697	27,500	(10,803)
Court Attorney Fees	52,969	20,000	32,969
Courthouse General	277,523	280,000	(2,477)
Appraiser	118,106	119,700	(1,594)
Coroner	2,799	3,000	(201)
Emergency Preparedness	19,697	18,000	1,697
Dispatch	172,731	196,510	(23,779)
Public Transportation	37,142	42,000	(4,858)
Landfill	205,107	85,100	120,007
County Jail	59,132	76,216	(17,084)
Recycling	36,393	51,000	(14,607)
Summer Recreation	9,430	12,500	(3,070)
Special County General	25,400	25,000	400
ROZ Program	13,361	26,000	(12,639)
Other	0	15,000	(15,000)
Transfer to Equipment Reserve	0	0	0
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	42,407	(42,407)
Total Expenditures	1,706,000	**1,725,539**	**(19,539)**
Receipts Over (Under) Expenditures	51,092		
Unencumbered Cash, Beginning	152,132		
Unencumbered Cash, Ending	$ **203,224**		

DECATUR COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 299,913	302,645	(2,732)
Delinquent	2,764	6,000	(3,236)
Motor Vehicle	20,737	18,694	2,043
Recreational Vehicle	816	682	134
16/20M Tax	3,955	4,159	(204)
Commercial Vehicle	2,192	1,800	392
Intergovernmental			
State of Kansas	290,756	240,000	50,756
Miscellaneous	3,286	0	3,286
Reimbursed Expense	608,620	500,000	108,620
Total Receipts	1,233,039	**1,073,980**	**159,059**
Expenditures:			
Personal Services	456,013	521,420	(65,407)
Contractual Services	188,406	145,000	43,406
Commodities	329,120	400,000	(70,880)
Capital Outlay	21,772	50,000	(28,228)
Miscellaneous	100	0	100
Transfer to Special Road Machinery	275,000	150,000	125,000
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	108,620	(108,620)
Total Expenditures	1,270,411	**1,375,040**	**(104,629)**
Receipts Over (Under) Expenditures	(37,372)		
Unencumbered Cash, Beginning	240,348		
Unencumbered Cash, Ending	$ **202,976**		

DECATUR COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 123,807	0	123,807
Delinquent	796	1,200	(404)
Motor Vehicle	6,187	14,462	(8,275)
Recreational Vehicle	243	528	(285)
16/20M Tax	1,063	3,217	(2,154)
Commercial Vehicle	655	1,393	(738)
Total Receipts	132,751	**20,800**	**111,951**
Expenditures:			
Contractual Services	273,669	150,000	123,669
Commodities	0	137,000	(137,000)
Bridge Materials	0	108,000	(108,000)
Total Expenditures	273,669	**395,000**	**(121,331)**
Receipts Over (Under) Expenditures	(140,918)		
Unencumbered Cash, Beginning	454,697		
Unencumbered Cash, Ending	$ **313,779**		

* Exempt from Budget Law per K.S.A. 68-1135

DECATUR COUNTY, KANSAS
GOOD SAMARITAN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 43,759	44,174	(415)
Delinquent	116	300	(184)
Motor Vehicle	240	200	40
Recreational Vehicle	9	7	2
16/20M Tax	327	44	283
Commercial Vehicle	28	19	9
Total Receipts	44,479	**44,744**	**(265)**
Expenditures:			
Contractual	17,147	20,000	(2,853)
Capital Outlay	0	25,000	(25,000)
Transfer to Good Samaritan Memorial	27,853	0	27,853
Total Expenditures	45,000	**45,000**	**0**
Receipts Over (Under) Expenditures	(521)		
Unencumbered Cash, Beginning	16,850		
Unencumbered Cash, Ending	$ **16,329**		

DECATUR COUNTY, KANSAS
FAIR PREMIUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem	$ 7,367	7,435	(68)
Delinquent	51	80	(29)
Motor Vehicle	362	327	35
Recreational Vehicle	14	12	2
16/20M Tax	66	73	(7)
Commercial Vehicle	38	32	6
Total Receipts	7,898	**7,959**	**(61)**
Expenditures:			
Appropriations	7,898	**8,000**	**(102)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
FAIR MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 17,700	17,893	(193)
Delinquent	111	150	(39)
Motor Vehicle	659	593	66
Recreational Vehicle	26	22	4
16/20M Tax	119	132	(13)
Commercial Vehicle	70	57	13
Total Receipts	18,685	**18,847**	**(162)**
Expenditures:			
Appropriations	18,685	**19,000**	**(315)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 21,357	21,543	(186)
Delinquent	136	200	(64)
Motor Vehicle	997	899	98
Recreational Vehicle	39	33	6
16/20M Tax	180	200	(20)
Commercial Vehicle	105	87	18
Total Receipts	22,814	**22,962**	**(148)**
Expenditures:			
Appropriations	22,814	**23,000**	**(186)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
HOSPITAL MAINTENANCE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 629,153	634,901	(5,748)
Delinquent	4,086	6,500	(2,414)
Motor Vehicle	30,804	27,786	3,018
Recreational Vehicle	1,212	1,014	198
16/20M Tax	5,572	6,181	(609)
Commercial Vehicle	3,262	2,676	586
Total Receipts	674,089	**679,058**	**(4,969)**
Expenditures:			
Appropriation	674,089	**680,000**	**(5,911)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 112,458	113,497	(1,039)
Delinquent	701	700	1
Motor Vehicle	4,840	4,345	495
Recreational Vehicle	190	159	31
16/20M Tax	1,264	967	297
Commercial Vehicle	517	418	99
Grants	68,329	0	68,329
Health Care Charges	18,278	0	18,278
Miscellaneous	3	0	3
Donations	17,402	0	17,402
Transfer from County Health Capital Outlay	10,000	0	10,000
Total Receipts	233,982	**120,086**	**113,896**
Expenditures:			
Personal Services	101,635	93,390	8,245
Contractual Services	18,275	16,000	2,275
Commodities	46,901	75,000	(28,099)
Capital Outlay	20,972	0	20,972
Miscellaneous	5,117	0	5,117
Transfer to County Health Capital Outlay	0	0	0
Adjustment for Qualifying Budget Credit:			
Excess Grants	0	68,329	(68,329)
Total Expenditures	192,900	**252,719**	**(59,819)**
Receipts Over (Under) Expenditures	41,082		
Unencumbered Cash, Beginning	161,989		
Unencumbered Cash, Ending	$ **203,071**		

DECATUR COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from County Health	$ 0	**0**	**0**
Expenditures:			
Capital Outlay	2,195	**21,148**	**(18,953)**
Transfer to County Health	10,000	**0**	**10,000**
Total Expenditures	12,195	**21,148**	**(8,953)**
Receipts Over (Under) Expenditures	(12,195)		
Unencumbered Cash, Beginning	51,148		
Unencumbered Cash, Ending	$ **38,953**		

DECATUR COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 24,698	24,905	(207)
Delinquent	172	300	(128)
Motor Vehicle	1,223	1,102	121
Recreational Vehicle	48	40	8
16/20M Tax	222	245	(23)
Commercial Vehicle	129	106	23
Total Receipts	26,492	**26,698**	**(206)**
Expenditures:			
Appropriations	26,492	**27,000**	**(508)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

* Exempt from Budget Law per K.S.A. 19-4007.

DECATUR COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 27,422	27,669	(247)
Delinquent	191	400	(209)
Motor Vehicle	1,359	1,226	133
Recreational Vehicle	53	45	8
16/20M Tax	247	273	(26)
Commercial Vehicle	144	118	26
Total Receipts	29,416	**29,731**	**(315)**
Expenditures:			
Appropriations	29,416	**30,100**	**(684)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

* Exempt from Budget Law per K.S.A. 19-4007.

DECATUR COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	117,645	118,755	(1,110)
Delinquent		604	1,200	(596)
Motor Vehicle		2,353	2,086	267
Recreational Vehicle		92	76	16
16/20M Tax		1,091	464	627
Commercial Vehicle		256	201	55
Sales		108,795	100,000	8,795
Sale of Assets		257	0	257
Miscellaneous		28	0	28
Reimbursed Expense		30	0	30
Transfer from Noxious Weed Capital Outlay		0	0	0
Total Receipts		231,151	**222,782**	**8,369**
Expenditures:				
Personal Services		73,691	82,290	(8,599)
Contractual Services		13,268	25,000	(11,732)
Commodities		104,495	115,600	(11,105)
Capital Outlay		11,570	0	11,570
Transfer to Noxious Weed Capital Outlay		38,691	10,000	28,691
Adjustment for Qualifying Budget Credit:				
Excess Reimbursed Expense		0	8,825	(8,825)
Total Expenditures		241,715	**241,715**	**0**
Receipts Over (Under) Expenditures		(10,564)		
Unencumbered Cash, Beginning		16,101		
Unencumbered Cash, Ending	$	**5,537**		

DECATUR COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Noxious Weed	$ 38,691	**10,000**	**28,691**
Expenditures:			
Capital Outlay	17,068	57,539	(40,471)
Transfer to Noxious Weed	0	0	0
Total Expenditures	17,068	**57,539**	**(40,471)**
Receipts Over (Under) Expenditures	21,623		
Unencumbered Cash, Beginning	20,114		
Unencumbered Cash, Ending	$ **41,737**		

DECATUR COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	15,412	15,554	(142)
Delinquent		317	500	(183)
Motor Vehicle		2,407	2,181	226
Recreational Vehicle		95	80	15
16/20M Tax		263	485	(222)
Commercial Vehicle		252	210	42
Filing Fees		280	0	280
Miscellaneous		55	0	55
Reimbursed Expense		0	0	0
Total Receipts		19,081	**19,010**	**71**
Expenditures:				
Personal Services		7,591	25,000	(17,409)
Contractual Services		8,368	30,000	(21,632)
Commodities		4,874	5,000	(126)
Adjustment for Qualifying Budget Credit:				
Excess Reimbursed Expense		0	0	0
Total Expenditures		20,833	**60,000**	**(39,167)**
Receipts Over (Under) Expenditures		(1,752)		
Unencumbered Cash, Beginning		46,741		
Unencumbered Cash, Ending	$	**44,989**		

DECATUR COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 1,405,906	1,418,468	(12,562)
Delinquent	6,144	9,500	(3,356)
Motor Vehicle	47,402	42,753	4,649
Recreational Vehicle	1,865	1,560	305
16/20M Tax	8,642	9,511	(869)
Commercial Vehicle	5,021	4,117	904
Reimbursement from Corporate Plan Employee Trust	305,044	50,000	255,044
Reimbursement from County	0	114,152	(114,152)
Reimbursement from Employee Withholding	90,569	50,000	40,569
Total Receipts	1,870,593	**1,700,061**	**170,532**
Expenditures:			
Health Insurance	1,146,198	1,400,000	(253,802)
Social Security	135,627	15,000	120,627
KPERS	157,075	123,000	34,075
Cafeteria Plan Contribution	11,775	154,500	(142,725)
Life Insurance	2,416	5,000	(2,584)
Unemployment	9,183	2,000	7,183
Workman's Compensation	10,061	10,000	61
Miscellaneous Benefits	15,579	100,000	(84,421)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	181,461	(181,461)
Total Expenditures	1,487,914	**1,990,961**	**(503,047)**
Receipts Over (Under) Expenditures	382,679		
Unencumbered Cash, Beginning	283,607		
Unencumbered Cash, Ending	$ **666,286**		

DECATUR COUNTY, KANSAS
SENIOR CITIZENS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 41,847	42,236	(389)
Delinquent	242	400	(158)
Motor Vehicle	1,849	1,599	250
Recreational Vehicle	70	58	12
16/20M Tax	308	356	(48)
Commercial Vehicle	111	154	(43)
Miscellaneous	38	0	38
Total Receipts	44,465	**44,803**	**(338)**
Expenditures:			
Oberlin Senior Center	15,634	20,000	(4,366)
Norcatur Senior Center	4,000	4,000	0
Jennings Senior Center	5,634	6,000	(366)
Dresden Senior Center	2,041	2,500	(459)
Countywide Expense	7,530	7,500	30
Bus Expense	1,024	1,500	(476)
Oberlin Meal Site Expense	4,367	3,500	867
Transfer to Equipment Reserve	4,770	0	4,770
Total Expenditures	45,000	**45,000**	**0**
Receipts Over (Under) Expenditures	(535)		
Unencumbered Cash, Beginning	4,999		
Unencumbered Cash, Ending	$ **4,464**		

DECATUR COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 1,915	**2,100**	**(185)**
Expenditures:			
Contractual Services	1,500	11,300	(9,800)
Commodities	0	4,000	(4,000)
Total Expenditures	1,500	**15,300**	**(13,800)**
Receipts Over (Under) Expenditures	415		
Unencumbered Cash, Beginning	12,516		
Unencumbered Cash, Ending	$ **12,931**		

DECATUR COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 1,103	**1,100**	**3**
Expenditures:			
Contractual Services	0	5,750	(5,750)
Commodities	0	0	0
Total Expenditures	0	**5,750**	**(5,750)**
Receipts Over (Under) Expenditures	1,103		
Unencumbered Cash, Beginning	5,298		
Unencumbered Cash, Ending	$ **6,401**		

DECATUR COUNTY, KANSAS
MUSEUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 18,942	19,101	(159)
Delinquent	130	215	(85)
Motor Vehicle	928	836	92
Recreational Vehicle	37	31	6
16/20M Tax	167	186	(19)
Commercial Vehicle	98	81	17
Total Receipts	20,302	**20,450**	**(148)**
Expenditures:			
Appropriations	20,302	**20,500**	**(198)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 30,953	31,235	(282)
Delinquent	188	255	(67)
Motor Vehicle	1,546	1,397	149
Recreational Vehicle	61	51	10
16/20M Tax	260	311	(51)
Commercial Vehicle	164	135	29
Total Receipts	33,172	**33,384**	**(212)**
Expenditures:			
Appropriations	33,172	27,000	6,172
NWKS Planning & Development Commission Dues	0	7,000	(7,000)
Total Expenditures	33,172	**34,000**	**(828)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
EMERGENCY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
911 Tax	$ 144	**150**	**(6)**
Expenditures:			
Equipment and Expenses	1,212	**13,334**	**(12,122)**
Receipts Over (Under) Expenditures	(1,068)		
Unencumbered Cash, Beginning	12,477		
Unencumbered Cash, Ending	$ **11,409**		

DECATUR COUNTY, KANSAS
WIRELESS 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$	58,366	50,000	8,366
Interest on Idle Funds		143	0	143
Total Receipts		58,509	**50,000**	**8,509**
Expenditures:				
Contractual Services		3,700	45,500	(41,800)
Commodities		0	15,000	(15,000)
Capital Outlay		12,957	58,000	(45,043)
Total Expenditures		16,657	**118,500**	**(101,843)**
Receipts Over (Under) Expenditures		41,852		
Unencumbered Cash, Beginning		148,412		
Unencumbered Cash, Ending	$	**190,264**		

DECATUR COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 251,942	310,050	(58,108)
Delinquent	322	1,204	(882)
Motor Vehicle	7,022	7,500	(478)
Recreational Vehicle	317	300	17
16/20M Tax	2,137	2,674	(537)
Commercial Vehicle	992	899	93
Miscellaneous	214	0	214
Miscellaneous	9	0	9
Intergovernmental			
Norton County	25,923	17,000	8,923
Total Receipts	288,878	**339,627**	**(50,749)**
Expenditures:			
Personal Services	22,726	26,463	(3,737)
Contractual Services	24,569	25,000	(431)
Commodities	13,919	30,000	(16,081)
Capital Outlay	1,648	130,000	(128,352)
Transfer to Fire Equipment	126,000	100,000	26,000
Total Expenditures	188,862	**311,463**	**(122,601)**
Receipts Over (Under) Expenditures	100,016		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **100,016**		

DECATUR COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
NRP Rebate	$ (19)	0	(19)
Delinquent	118	100	18
Motor Vehicle	18	0	18
Recreational Vehicle	0	0	0
16/20M Tax	296	0	296
Commercial Vehicle	5	0	5
Interest on Idle Funds	0	0	0
Health Systems Board	46,093	48,359	(2,266)
Total Receipts	46,511	**48,459**	**(1,948)**
Expenditures:			
Principal	34,950	34,950	0
Interest	13,372	13,409	(37)
Cash Basis Reserve	0	35,000	(35,000)
Total Expenditures	48,322	**83,359**	**(35,037)**
Receipts Over (Under) Expenditures	(1,811)		
Unencumbered Cash, Beginning	88,762		
Unencumbered Cash, Ending	$ **86,951**		

DECATUR COUNTY, KANSAS
COUNTY AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 242,816	383,101	(140,285)
Delinquent	1,145	800	345
Motor Vehicle	10,091	9,636	455
Recreational Vehicle	397	351	46
16/20M Tax	1,685	1,924	(239)
Commercial Vehicle	1,067	928	139
Charges for Services	118,807	75,000	43,807
Reimbursed Expense	0	0	0
Miscellaneous	3,159	0	3,159
Sale of Assets	21	0	21
Grants	7,464	0	7,464
Total Receipts	386,652	**471,740**	**(85,088)**
Expenditures:			
Personal Services	245,108	284,567	(39,459)
Contractual Services	25,895	40,000	(14,105)
Commodities	36,299	30,000	6,299
Capital Outlay	3,158	30,000	(26,842)
Miscellaneous	0	0	0
Transfer to Ambulance Special Equipment	65,000	0	65,000
Adjustment for Qualifying Budget Credit:			
Excess Grants	0	7,464	(7,464)
Total Expenditures	375,460	**392,031**	**(16,571)**
Receipts Over (Under) Expenditures	11,192		
Unencumbered Cash, Beginning	90,333		
Unencumbered Cash, Ending	$ **101,525**		

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

		Special Road Machinery	County Equipment Reserve	Special Fire Equipment	Ambulance Special Equipment
Receipts:					
Transfer from General	$	0	0	0	0
Transfer from Ambulance		0	0	0	65,000
Transfer from Rural Fire Department		0	0	126,000	0
Transfer from Road and Bridge		275,000	0	0	0
Transfer from Senior Citzens		0	4,770	0	0
Miscellaneous		6,151	0	0	0
Insurance Proceeds		10,999	0	0	0
Sale of Assets		0	5,117	0	0
Total Receipts		292,150	9,887	126,000	65,000
Expenditures:					
Contractual		3,945	0	0	0
Capital Outlay		168,781	6,336	141,695	0
Transfer to General		0	83,214	0	0
Total Expenditures		172,726	89,550	141,695	0
Receipts Over (Under) Expenditures		119,424	(79,663)	(15,695)	65,000
Unencumbered Cash, Beginning		517,924	697,255	390,578	103,325
Unencumbered Cash, Ending	$	**637,348**	**617,592**	**374,883**	**168,325**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

		Special Vehicle	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology
Receipts:					
Fees	$	35,486	4,802	1,201	1,201
Expenditures:					
Personal Services		30,590	0	0	0
Contractual Services		500	0	0	0
Commodities		2,520	0	0	0
Capital Outlay		0	4,920	3,358	545
Transfer to General		97	0	0	0
Total Expenditures		33,707	4,920	3,358	545
Receipts Over (Under) Expenditures		1,779	(118)	(2,157)	656
Unencumbered Cash, Beginning		97	16,868	4,557	1,433
Unencumbered Cash, Ending	$	**1,876**	**16,750**	**2,400**	**2,089**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Attorney's Training	Bad Check Trust Fund	Jail Equipment Reserve	Ambulance Memorial
Receipts:				
Fees	$ 478	50	0	0
Jail Phone and Card Commissions	0	0	0	0
Donations	0	0	0	5,015
Total Receipts	478	50	0	5,015
Expenditures:				
Commodities	0	0	0	0
Contractual Services	239	0	0	0
Capital Outlay	0	0	0	4,923
Total Expenditures	239	0	0	4,923
Receipts Over (Under) Expenditures	239	50	0	92
Unencumbered Cash, Beginning	4,143	1,354	2,748	5,516
Unencumbered Cash, Ending	$ **4,382**	**1,404**	**2,748**	**5,608**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Rural Fire District Memorial	Summer Recreation Memorial	Good Samaritan Memorial	Special Law Enforcement Trust
Receipts:				
Donations	$ 50	1,900	0	0
Forfeiture	0	0	0	3,110
Fees	0	0	0	2,085
Interest on Idle Funds	0	0	292	0
Transfer from Good Samaritan	0	0	27,853	0
Total Receipts	50	1,900	28,145	5,195
Expenditures:				
Contractual Services	0	0	0	32
Commodities	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	32
Receipts Over (Under) Expenditures	50	1,900	28,145	5,163
Unencumbered Cash, Beginning	15,610	11,141	363,257	7,890
Unencumbered Cash, Ending	$ **15,660**	**13,041**	**391,402**	**13,053**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Sheriff VIN	SPARK Grant	Pending Civil Forfeiture	Oil & Gas Depletion	History Books
Receipts:					
Book Sales	$ 0	0	0	0	426
Inspection Fees	8,140	0	0	0	0
Reimbursements	0	12,000	0	0	0
Forfeitures	0	0	0	0	0
Total Receipts	8,140	12,000	0	0	426
Expenditures:					
Contractual Services	0	20,836	0		
Commodities	1,000	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	1,000	20,836	0	0	0
Receipts Over (Under) Expenditures	7,140	(8,836)	0	0	426
Unencumbered Cash, Beginning	2,155	20,836	473	413,422	157
Unencumbered Cash, Ending	$ **9,295**	**12,000**	**473**	**413,422**	**583**

DECATUR COUNTY, KANSAS
Related Municipal Entity
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Decatur County Fair Board		
	General	**Premiums**	**Entertainment**
Receipts:			
County Tax Appropriation	$ 18,623	7,943	0
Rentals:			
Harvest Parking	3,655	0	0
Other	520	0	5,810
Sponsorships	740	0	5,450
Donations	500	0	0
Reimbursed Expenses	858	14,607	0
Interest on Idle Funds	76	0	14
Transfer from General	0	4,512	0
Total Receipts	24,972	27,062	11,274
Expenditures:			
Advertising	0	10	6,094
Capital Outlay	28,313	0	0
Donations	0	0	43
Entertainment	0	0	15,596
Fuel	1,079	0	0
Insurance	0	0	1,212
Judges	0	2,752	0
Labor	1,938	0	0
Premiums	0	3,865	0
Repairs and Maintenance	2,071	0	0
Supplies	482	942	683
Utilities	3,144	0	1,792
Transfer to Premiums	4,512	0	0
Total Expenditures	41,539	7,569	25,420
Receipts Over (Under) Expenditures	(16,567)	19,493	(14,146)
Unencumbered Cash, Beginning	68,860	8,323	28,918
Unencumbered Cash, Ending	**$ 52,293**	**27,816**	**14,772**

DECATUR COUNTY, KANSAS
Agency Fund
Summary of Receipts and Disbursements
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 5,938,403	8,642,290	8,978,575	5,602,118
Advance Tax	1,426	127	600	953
Motor Vehicle License	1,335	424,922	424,779	1,478
Sales Tax	24,010	550,358	532,837	41,531
Motor Vehicle Tax	7,324	474,804	474,138	7,990
Recreational Vehicle Tax	153	16,484	16,359	278
Delinquent Personal Tax	3,934	8,409	3,934	8,409
Liquor Tax	50	4,386	4,386	50
Tax Foreclosures	0	1,581	1,581	0
Delinquent Real Estate Partial Pay	12,151	28,301	29,504	10,948
Delinquent Real Estate	47,923	117,135	68,572	96,486
Commercial Motor Vehicle Fees	0	48,978	48,902	76
Special City/County Highway	0	325,266	325,266	0
Neighborhood Revitalization	(6,856)	78,787	71,931	0
Total Distributable Funds	6,029,853	10,721,828	10,981,364	5,770,317
State Funds:				
State Education Building	(17)	63,357	63,340	0
State Institutional Building	(9)	31,678	31,669	0
State Motor Vehicle	768	5,313	5,196	885
Total State Funds	742	100,348	100,205	885
Subdivision Funds:				
Libraries	346	58,370	58,322	394
Extension Council	0	101,482	101,482	0
Groundwater Districts	0	3,306	3,306	0
Cities	0	887,336	887,336	0
Townships	310,078	935,445	934,299	311,224
School Districts	(354)	2,677,594	2,677,240	0
Cemeteries	0	55,390	55,390	0
Total Subdivision Funds	310,070	4,718,923	4,717,375	311,618

DECATUR COUNTY, KANSAS
Agency Fund
Summary of Receipts and Disbursements
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 2,887	16,269	11,071	8,085
Register of Deeds	50	46,266	46,266	50
Clerk of the District Court:				
Court Trustee	7,199	147,109	152,508	1,800
Law Library	16,390	4,392	0	20,782
County Treasurer:				
Corporate Plan Employee Trust	60,689	646,397	622,483	84,603
Suspense	23,147	0	0	23,147
Cash Over and Under	0	173	173	0
Employee Withholding	14,276	572,607	575,183	11,700
Cafeteria 125 Plan	35,759	21,975	23,847	33,887
Stray Animals	0	568	0	568
Total County Officer Accounts	160,397	1,455,756	1,431,531	184,622
Total Agency Funds	$ **6,501,062**	**16,996,855**	**17,230,475**	**6,267,442**