

COMANCHE COUNTY, KANSAS

DECEMBER 31, 2020



COMANCHE COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2020

| | |
|--|-------|
| INDEPENDENT AUDITORS' REPORT..... | 1-2 |
| FINANCIAL STATEMENT | |
| Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis..... | 3-4 |
| NOTES TO THE FINANCIAL STATEMENT..... | 5-11 |
| SCHEDULE 1 | |
| Summary of Expenditures - Regulatory Basis (Actual and Budget)..... | 12 |
| SCHEDULE 2 | |
| Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget) | |
| 2-1 General Fund..... | 13-16 |
| Special Purpose Funds | |
| 2-2 Road and Bridge..... | 17 |
| 2-3 Special Bridge..... | 18 |
| 2-4 Noxious Weed..... | 19 |
| 2-5 Extension Council..... | 20 |
| 2-6 County Health..... | 21 |
| 2-7 County Fire..... | 22 |
| 2-8 Election..... | 23 |
| 2-9 Hospital Maintenance..... | 24 |
| 2-10 Employee Benefits..... | 25 |
| 2-11 Ambulance..... | 26 |
| 2-12 County Building..... | 27 |
| 2-13 Appraiser's Cost..... | 28 |
| 2-14 Airport Maintenance..... | 29 |
| 2-15 Special Alcohol and Drug..... | 30 |
| 2-16 Emergency 911..... | 31 |
| 2-17 Ambulance Special Equipment..... | 32 |
| 2-18 Noxious Weed Capital Outlay..... | 33 |
| 2-19 Nonbudgeted Special Purpose Funds..... | 34-35 |
| Motor Vehicle Operating | |
| Equipment Reserve | |
| Special Machinery | |
| Special Highway Improvement | |
| Special Fire Equipment | |
| Airport Memorial | |
| CARES Act | |
| Register of Deeds Technology | |
| County Clerk Technology | |
| County Treasurer Technology | |
| P.A.T.F. | |
| EMT Grant | |
| Concealed Weapon Fees | |
| Special Law Enforcement Trust | |
| Registered Offender Fees | |
| Health Grant | |

TABLE OF CONTENTS
(CONTINUED)

| | |
|--------------------------------------|----|
| Bond and Interest Fund | |
| 2-20 Hospital Bond and Interest..... | 36 |

SCHEDULE 3

| | |
|--|----|
| Schedule of Receipts and Disbursements - Regulatory Basis | |
| Distributable Funds, State Funds, Subdivision Funds, and Other Agency Funds..... | 37 |

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Comanche County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Comanche County, Kansas (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility 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 permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), 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 preparing 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1—Summary of Significant Accounting Policies of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, 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.

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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2020, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Comanche County, Kansas as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash – 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 analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in KMAAG. 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.

Lindburg Vogel Pierce Laris

Certified Public Accountants

Hutchinson, Kansas
July 20, 2021

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

Page 1 of 2

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|-------------------------------|---|---------------------|---------------------|--|--|---------------------------|
| GENERAL FUND | \$ 745,156 | \$ 1,249,671 | \$ 1,244,540 | \$ 750,287 | \$ 36,855 | \$ 787,142 |
| SPECIAL PURPOSE FUNDS | | | | | | |
| Road and Bridge | 43,081 | 1,117,761 | 1,093,658 | 67,184 | 10,377 | 77,561 |
| Special Bridge | 262,598 | 35,346 | 21,665 | 276,279 | - | 276,279 |
| Noxious Weed | 20,884 | 28,072 | 3,186 | 45,770 | - | 45,770 |
| Extension Council | 11,440 | 125,896 | 125,000 | 12,336 | - | 12,336 |
| County Health | 21,102 | 213,480 | 201,953 | 32,629 | 960 | 33,589 |
| County Fire | 90,254 | 218,645 | 211,144 | 97,755 | 5,840 | 103,595 |
| Election | 39,874 | 26,269 | 28,361 | 37,782 | 3,456 | 41,238 |
| Hospital Maintenance | 35,478 | 434,480 | 435,566 | 34,392 | - | 34,392 |
| Employee Benefits | 475,482 | 668,068 | 670,241 | 473,309 | - | 473,309 |
| Ambulance | 153,199 | 375,737 | 316,754 | 212,182 | 6,956 | 219,138 |
| County Building | 146,239 | 48,271 | 26,581 | 167,929 | 8,426 | 176,355 |
| Appraiser's Cost | 41,400 | 146,100 | 127,346 | 60,154 | 5,024 | 65,178 |
| Airport Maintenance | (548) | 24,349 | 22,407 | 1,394 | 295 | 1,689 |
| Special Alcohol and Drug | 27,327 | 1,443 | - | 28,770 | - | 28,770 |
| Emergency 911 | 34,479 | 63,787 | 59,017 | 39,249 | 19,677 | 58,926 |
| Ambulance Special Equipment | 151,293 | 90,000 | 113,237 | 128,056 | - | 128,056 |
| Noxious Weed Capital Outlay | 8,179 | - | - | 8,179 | - | 8,179 |
| Motor Vehicle Operating | 6,297 | 18,561 | 21,197 | 3,661 | - | 3,661 |
| Equipment Reserve | 2,131,674 | - | - | 2,131,674 | - | 2,131,674 |
| Special Machinery | 42,030 | - | 19,000 | 23,030 | - | 23,030 |
| Special Highway Improvement | 112,315 | 95,000 | 83,354 | 123,961 | - | 123,961 |
| Special Fire Equipment | 385,423 | 90,000 | 22,770 | 452,653 | - | 452,653 |
| Airport Memorial | 2,450 | - | - | 2,450 | - | 2,450 |
| CARES Act | - | 340,269 | 283,444 | 56,825 | 19,190 | 76,015 |
| Register of Deeds Technology | 25,146 | 3,877 | 9,749 | 19,274 | - | 19,274 |
| County Clerk Technology | 3,416 | 957 | - | 4,373 | - | 4,373 |
| County Treasurer Technology | 4,143 | 957 | - | 5,100 | - | 5,100 |
| P.A.T.F. | 2,512 | 995 | 493 | 3,014 | - | 3,014 |
| EMT Grant | 6,511 | 655 | - | 7,166 | - | 7,166 |
| Concealed Weapon Fees | 4,085 | 130 | - | 4,215 | - | 4,215 |
| Special Law Enforcement Trust | 2,100 | 1,963 | - | 4,063 | - | 4,063 |
| Registered Offender Fees | 960 | 360 | - | 1,320 | - | 1,320 |
| Health Grant | 809 | - | - | 809 | - | 809 |
| BOND AND INTEREST FUND | | | | | | |
| Hospital Bond and Interest | 38,372 | 319,708 | 311,050 | 47,030 | - | 47,030 |
| TOTAL REPORTING ENTITY | <u>\$ 5,075,160</u> | <u>\$ 5,740,807</u> | <u>\$ 5,451,713</u> | <u>\$ 5,364,254</u> | <u>\$ 117,056</u> | <u>\$ 5,481,310</u> |

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

COMANCHE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -
REGULATORY BASIS

For Year Ended December 31, 2020

Page 2 of 2

COMPOSITION OF CASH

| | |
|--|----------------------------|
| Checking accounts | \$ 5,131,638 |
| Savings accounts | 1,056,276 |
| Certificates of deposit | 4,100,000 |
| Cash and cash items | <u>15,361</u> |
| | 10,303,275 |
| Other accounts | |
| Comanche County District Court | 2,150 |
| State of Kansas - Clerk of the District Court - checking account | |
| Law Library | |
| Checking account | 2,781 |
| Savings account | <u>5,734</u> |
| TOTAL | 10,313,940 |
| AGENCY FUNDS (SCHEDULE 3) | <u>(4,832,630)</u> |
| TOTAL REPORTING ENTITY | <u><u>\$ 5,481,310</u></u> |

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

COMANCHE COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2020

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Comanche County Hospital

The Hospital's Board operates the Comanche 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. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Comanche County Extension Council

The Comanche County Extension Council (the Council) provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons of the County. The Council is a related municipal entity of the County because of their fiscal dependency. The Council has an elected executive board. The County annually budgets an appropriation for the Council. The Council's 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 2020:

General Fund – used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds – used 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 – used to account for the accumulation of resources for and the payment of interest and principal on long-term debt.

Agency Funds – used 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 (KMAAG) 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 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 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 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.

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, 2020.

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 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 certain special purpose funds. 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 are assessed interest as prescribed 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 monies 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 (KMIP).

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—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Expenditures of the Ambulance Special Equipment Fund exceeded the adopted budget by \$13,237, 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 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, 2020, the County's carrying amount of deposits was \$10,298,579 and the bank balance was \$10,452,975. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$1,016,564 was covered by FDIC insurance and \$9,436,411 was collateralized with securities 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 may invest funds in U.S. obligations and KMIP.

As of December 31, 2020, the County had no such investments.

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

At year end, the County's long-term debt consisted of the following:

| <u>Issue</u> | <u>Date Issued</u> | <u>Interest Rate</u> | <u>Amount of Issue</u> | <u>Year of Final Maturity</u> |
|---------------------------------|--------------------|----------------------|------------------------|-------------------------------|
| General Obligation Bonds | | | | |
| Refunding bonds - Series 2015-A | 11/10/15 | 2.00%-3.00% | <u>\$ 2,810,000</u> | 2027 |

Changes in long-term debt of the County for the year ended December 31, 2020, were as follows:

| Issue | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---------------------------|---------------------------------|-------------|-------------------------|---------------------------|------------------|
| General Obligation Bonds | | | | | |
| Hospital improvements | | | | | |
| Refunding - Series 2015-A | <u>\$ 2,035,000</u> | <u>\$ -</u> | <u>\$ 250,000</u> | <u>\$ 1,785,000</u> | <u>\$ 61,050</u> |

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

| General Obligation Bonds | Principal | Interest |
|--------------------------|---------------------|-------------------|
| 2021 | \$ 250,000 | \$ 53,550 |
| 2022 | 250,000 | 46,050 |
| 2023 | 255,000 | 38,550 |
| 2024 | 255,000 | 30,900 |
| 2025 | 260,000 | 23,250 |
| 2026-2027 | <u>515,000</u> | <u>23,100</u> |
| | <u>\$ 1,785,000</u> | <u>\$ 215,400</u> |

NOTE 5—DEFINED BENEFIT PENSION PLAN

Plan Description

The 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 the Comprehensive Annual Financial Report, which can be found on 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. 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 8.61% for the year ended December 31, 2020. Contributions to the pension plan from the County for KPERS were \$113,115 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$1,235,489. The net pension liability was measured as of June 30, 2020, and the total pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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 KMAAG 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 first paragraph above.

NOTE 6—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2020:

| <u>From Fund</u> | <u>To Fund</u> | <u>Amount</u> | <u>Statutory Authority</u> |
|-------------------------|-----------------------------|---------------|----------------------------|
| Motor Vehicle Operating | General | \$ 6,296 | K.S.A. 8-145 |
| County Fire | Special Fire Equipment | 90,000 | K.S.A. 19-3612c |
| Ambulance | Ambulance Special Equipment | 90,000 | K.S.A. 12-110d |
| Road and Bridge | Special Highway Improvement | 95,000 | K.S.A. 68-590 |

NOTE 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 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 agreements 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.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage. There were no significant reductions in coverage during the past fiscal year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

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

NOTE 8—OTHER LONG-TERM LIABILITIES

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, 2020.

NOTE 9—COMMITMENTS AND CONTINGENCIES

Litigation

The County has been subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the possible outcome and liability that may result from these matters cannot be reasonably determined.

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, 2020, the County's share of tax rebates totaled \$53,521.

NOTE 10—SUBSEQUENT EVENTS

On February 18, 2021, the County Commission approved a bridge replacement project with an estimated cost of \$148,685.

On April 6, 2021, the County Commission approved a road improvement project for asphalt improvements on approximately 3 miles of road through a matching program with the Kansas Department of Transportation (KDOT). The total estimated cost of the project is \$389,265, with the County's estimated responsibility being \$117,000 after reimbursement by KDOT.

On March 10, 2021, Congress approved legislation for the American Rescue Plan Act of 2021 (ARPA), which was signed by the President. The ARPA is a \$1.9 trillion economic stimulus plan, which includes \$65.1 billion in direct aid to every county in the United States. Estimates of the federal assistance to be received by Comanche County have been over \$330,205; however, these estimates are not official and may be subject to change.

COMANCHE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 (BUDGETED FUNDS ONLY)
 For Year Ended December 31, 2020

Schedule 1

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Over (Under) Budget |
|-----------------------------|---------------------|---|-----------------------------------|---|---------------------------|
| GENERAL FUND | \$ 1,464,718 | \$ - | \$ 1,464,718 | \$ 1,244,540 | \$ (220,178) |
| SPECIAL PURPOSE FUNDS | | | | | |
| Road and Bridge | 1,079,850 | 25,739 | 1,105,589 | 1,093,658 | (11,931) |
| Special Bridge | 265,819 | - | 265,819 | 21,665 | (244,154) |
| Noxious Weed | 27,500 | - | 27,500 | 3,186 | (24,314) |
| Extension Council | 125,000 | - | 125,000 | 125,000 | - |
| County Health | 122,400 | 150,464 | 272,864 | 201,953 | (70,911) |
| County Fire | 218,491 | 1,798 | 220,289 | 211,144 | (9,145) |
| Election | 38,000 | - | 38,000 | 28,361 | (9,639) |
| Hospital Maintenance | 435,566 | - | 435,566 | 435,566 | - |
| Employee Benefits | 923,500 | - | 923,500 | 670,241 | (253,259) |
| Ambulance | 299,000 | 52,006 | 351,006 | 316,754 | (34,252) |
| County Building | 188,727 | - | 188,727 | 26,581 | (162,146) |
| Appraiser's Cost | 158,000 | 854 | 158,854 | 127,346 | (31,508) |
| Airport Maintenance | 24,000 | - | 24,000 | 22,407 | (1,593) |
| Special Alcohol and Drug | 28,479 | - | 28,479 | - | (28,479) |
| Emergency 911 | 87,109 | - | 87,109 | 59,017 | (28,092) |
| Ambulance Special Equipment | 100,000 | - | 100,000 | 113,237 | 13,237 |
| Noxious Weed Capital Outlay | 8,179 | - | 8,179 | - | (8,179) |
| BOND AND INTEREST FUND | | | | | |
| Hospital Bond and Interest | 326,150 | - | 326,150 | 311,050 | (15,100) |

COMANCHE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-1
 Page 1 of 4

| | Actual | Budget | Over (Under) Budget |
|--|------------------|------------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 956,473 | \$ 921,330 | \$ 35,143 |
| Delinquent tax | 11,981 | 1,000 | 10,981 |
| Interest and charges on delinquent taxes | 17,770 | 2,500 | 15,270 |
| Motor vehicle tax | 58,300 | 52,629 | 5,671 |
| Recreational vehicle tax | 582 | 991 | (409) |
| 16/20M truck tax | 16,867 | 14,910 | 1,957 |
| Commercial vehicle registration fees | - | 1,541 | (1,541) |
| Mineral tax | 9,157 | 29,000 | (19,843) |
| Neighborhood revitalization | (12,851) | (12,140) | (711) |
| Licenses, permits, and fees | | | |
| Officers' fees | 40,795 | 30,000 | 10,795 |
| Transfer from - Motor Vehicle Operating Fund | 6,296 | 6,000 | 296 |
| Antique motor vehicle registration fees | 1,405 | 600 | 805 |
| Diversion and attorney fees | 17,386 | 3,000 | 14,386 |
| Uses of money and property | | | |
| Interest on idle fund investments | 49,834 | 30,000 | 19,834 |
| Other | | | |
| Reimbursements | 3,384 | 3,000 | 384 |
| Reimbursements - Health Department | 12,500 | 12,500 | - |
| Insurance reimbursements | 6,492 | - | 6,492 |
| SPARK Grant reimbursements | 13,312 | - | 13,312 |
| Solid waste user fees | 7,698 | 7,500 | 198 |
| Sale of surplus equipment | 8,526 | - | 8,526 |
| Miscellaneous | 23,764 | - | 23,764 |
| TOTAL RECEIPTS | 1,249,671 | 1,104,361 | 145,310 |

COMANCHE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-1
 Page 2 of 4

| | Actual | Budget | Over (Under) Budget |
|---|-----------|-----------|---------------------------|
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| County Commission | | | |
| Personal services | \$ 33,011 | \$ 34,200 | \$ (1,189) |
| Supplies and services | 1,402 | 2,270 | (868) |
| Department total | 34,413 | 36,470 | (2,057) |
| County Clerk | | | |
| Personal services | 78,657 | 91,000 | (12,343) |
| Supplies and services | 5,901 | 13,900 | (7,999) |
| Department total | 84,558 | 104,900 | (20,342) |
| County Treasurer | | | |
| Personal services | 92,755 | 92,000 | 755 |
| Supplies and services | 21,215 | 22,000 | (785) |
| Department total | 113,970 | 114,000 | (30) |
| County Attorney | | | |
| Personal services | 46,228 | 45,000 | 1,228 |
| Supplies and services | - | 4,000 | (4,000) |
| Department total | 46,228 | 49,000 | (2,772) |
| Register of Deeds | | | |
| Personal services | 72,808 | 87,230 | (14,422) |
| Supplies and services | 5,149 | 10,000 | (4,851) |
| Department total | 77,957 | 97,230 | (19,273) |
| Sheriff | | | |
| Personal services | 204,222 | 220,000 | (15,778) |
| Supplies and services | 109,682 | 105,000 | 4,682 |
| K-9 expenses | 299 | 2,500 | (2,201) |
| Department total | 314,203 | 327,500 | (13,297) |

COMANCHE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-1
 Page 3 of 4

| | Actual | Budget | Over (Under) Budget |
|---|----------------|----------------|---------------------------|
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED) | | | |
| Courthouse General | | | |
| Personal services | \$ 3,000 | \$ - | \$ 3,000 |
| Supplies and services | 188,754 | 181,000 | 7,754 |
| Courthouse and legal publications | 7,975 | 10,000 | (2,025) |
| Computer replacement and support | - | 15,000 | (15,000) |
| Legal expenses | - | 5,000 | (5,000) |
| Capital outlay | 4,299 | - | 4,299 |
| Reimbursement - Emergency 911 expenses | 3,227 | - | 3,227 |
| Other | 4,018 | 50,000 | (45,982) |
| Department total | <u>211,273</u> | <u>261,000</u> | <u>(49,727)</u> |
| Custodian | | | |
| Personal services | <u>9,854</u> | <u>17,500</u> | <u>(7,646)</u> |
| Unified Court | | | |
| Supplies and services | 33,087 | 32,500 | 587 |
| Capital outlay | 1,539 | 7,000 | (5,461) |
| District expenses | <u>-</u> | <u>2,500</u> | <u>(2,500)</u> |
| Department total | <u>34,626</u> | <u>42,000</u> | <u>(7,374)</u> |
| Solid Waste | | | |
| Personal services | 23,595 | 30,000 | (6,405) |
| Supplies and services | <u>8,897</u> | <u>20,000</u> | <u>(11,103)</u> |
| Department total | <u>32,492</u> | <u>50,000</u> | <u>(17,508)</u> |
| Emergency Services Dispatching | | | |
| Personal services | 159,954 | 170,000 | (10,046) |
| Supplies and services | <u>5,371</u> | <u>10,000</u> | <u>(4,629)</u> |
| Department total | <u>165,325</u> | <u>180,000</u> | <u>(14,675)</u> |
| Emergency Management | | | |
| Personal services | 19,627 | 12,000 | 7,627 |
| Supplies and services | <u>17</u> | <u>2,500</u> | <u>(2,483)</u> |
| Department total | <u>19,644</u> | <u>14,500</u> | <u>5,144</u> |

COMANCHE COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-1
Page 4 of 4

| | Actual | Budget | Over (Under) Budget |
|---|--------------------------|--------------------|---------------------------|
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED) | | | |
| Appropriations | | | |
| Agency on Aging | \$ 600 | \$ 600 | \$ - |
| Airport improvements | - | 7,000 | (7,000) |
| CASA | 1,000 | 1,000 | - |
| Conservation District | 20,000 | 20,000 | - |
| Fair building | 4,082 | 4,082 | - |
| Fair premiums | 4,500 | 4,500 | - |
| Heritage Trust fees | 1,490 | 1,000 | 490 |
| Historical records | 2,500 | 2,500 | - |
| Mental health | 15,656 | 15,656 | - |
| Mental retardation | 14,280 | 14,280 | - |
| Prisoner care | 9,433 | 60,000 | (50,567) |
| Public safety vehicle | 26,456 | 40,000 | (13,544) |
| Total appropriations | <u>99,997</u> | <u>170,618</u> | <u>(70,621)</u> |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | <u>1,244,540</u> | <u>1,464,718</u> | <u>(220,178)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 5,131 | (360,357) | 365,488 |
| UNENCUMBERED CASH, JANUARY 1 | <u>745,156</u> | <u>360,357</u> | <u>384,799</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 750,287</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 750,287</u></u> |

COMANCHE COUNTY, KANSAS

ROAD AND BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-2

| | Actual | Budget | Over (Under) Budget |
|--|-------------------------|--------------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 874,121 | \$ 842,068 | \$ 32,053 |
| Delinquent tax | 8,997 | 1,000 | 7,997 |
| Motor vehicle tax | 41,452 | 37,970 | 3,482 |
| Recreational vehicle tax | 411 | 716 | (305) |
| 16/20M truck tax | 11,311 | 10,757 | 554 |
| Commercial vehicle registration fees | - | 1,112 | (1,112) |
| Special highway fuel tax | 152,846 | 160,027 | (7,181) |
| Neighborhood revitalization | (11,745) | (7,646) | (4,099) |
| Reimbursements | 35,739 | 10,000 | 25,739 |
| Miscellaneous | 4,629 | - | 4,629 |
| TOTAL RECEIPTS | <u>1,117,761</u> | <u>1,056,004</u> | <u>61,757</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Personal services | 409,607 | 450,000 | (40,393) |
| Supplies and services | 503,004 | 410,850 | 92,154 |
| Capital outlay | 11,013 | 169,000 | (157,987) |
| Bridge construction | 22,603 | - | 22,603 |
| Road improvement | 52,431 | 50,000 | 2,431 |
| Transfer to - Special Highway Improvement Fund | 95,000 | - | 95,000 |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | <u>1,093,658</u> | <u>1,079,850</u> | <u>13,808</u> |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | <u>-</u> | <u>25,739</u> | <u>(25,739)</u> |
| TOTAL FOR COMPARISON | <u>1,093,658</u> | <u>1,105,589</u> | <u>(11,931)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 24,103 | (23,846) | 47,949 |
| UNENCUMBERED CASH, JANUARY 1 | <u>43,081</u> | <u>23,846</u> | <u>19,235</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 67,184</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 67,184</u></u> |

COMANCHE COUNTY, KANSAS

SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-3

| | Actual | Budget | Over (Under) Budget |
|---|-------------------|-------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 34,251 | \$ 32,988 | \$ 1,263 |
| Delinquent tax | 290 | 100 | 190 |
| Motor vehicle tax | 972 | 876 | 96 |
| Recreational vehicle tax | 10 | 17 | (7) |
| 16/20M truck tax | 283 | 248 | 35 |
| Commercial vehicle registration fees | - | 26 | (26) |
| Neighborhood revitalization | (460) | (387) | (73) |
| TOTAL RECEIPTS | 35,346 | 33,868 | 1,478 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Bridge construction | 21,665 | 265,819 | (244,154) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 13,681 | (231,951) | 245,632 |
| UNENCUMBERED CASH, JANUARY 1 | 262,598 | 231,951 | 30,647 |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 276,279</u> | <u>\$ -</u> | <u>\$ 276,279</u> |

COMANCHE COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-4

| | Actual | Budget | Over (Under) Budget |
|---|-------------------------|--------------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 26,652 | \$ 25,670 | \$ 982 |
| Delinquent tax | 255 | 150 | 105 |
| Motor vehicle tax | 1,357 | 1,419 | (62) |
| Recreational vehicle tax | 12 | 27 | (15) |
| 16/20M truck tax | 154 | 402 | (248) |
| Commercial vehicle registration fees | - | 42 | (42) |
| Neighborhood revitalization | (358) | (210) | (148) |
| TOTAL RECEIPTS | <u>28,072</u> | <u>27,500</u> | <u>572</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Personal services | 1,026 | 7,500 | (6,474) |
| Supplies and services | <u>2,160</u> | <u>20,000</u> | <u>(17,840)</u> |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | <u>3,186</u> | <u>27,500</u> | <u>(24,314)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 24,886 | - | 24,886 |
| UNENCUMBERED CASH, JANUARY 1 | <u>20,884</u> | <u>-</u> | <u>20,884</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 45,770</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 45,770</u></u> |

COMANCHE COUNTY, KANSAS

EXTENSION COUNCIL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-5

| | Actual | Budget | Over (Under) Budget |
|---|-------------------|-------------------|---------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 117,466 | \$ 113,165 | \$ 4,301 |
| Delinquent tax | 1,398 | 35 | 1,363 |
| Motor vehicle tax | 6,575 | 5,881 | 694 |
| Recreational vehicle tax | 66 | 111 | (45) |
| 16/20M truck tax | 1,969 | 1,666 | 303 |
| Commercial vehicle registration fees | - | 172 | (172) |
| Neighborhood revitalization | (1,578) | (1,382) | (196) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL RECEIPTS | 125,896 | 119,648 | 6,248 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Appropriation | 125,000 | 125,000 | - |
| | <u> </u> | <u> </u> | <u> </u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 896 | (5,352) | 6,248 |
| UNENCUMBERED CASH, JANUARY 1 | 11,440 | 5,352 | 6,088 |
| | <u> </u> | <u> </u> | <u> </u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 12,336</u> | <u>\$ -</u> | <u>\$ 12,336</u> |

COMANCHE COUNTY, KANSAS

COUNTY HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-6

| | Actual | Budget | Over (Under) Budget |
|---|-------------------------|--------------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 49,398 | \$ 47,595 | \$ 1,803 |
| Delinquent tax | 596 | 10 | 586 |
| Motor vehicle tax | 2,810 | 2,509 | 301 |
| Recreational vehicle tax | 28 | 47 | (19) |
| 16/20M truck tax | 848 | 711 | 137 |
| Commercial vehicle registration fees | - | 74 | (74) |
| Neighborhood revitalization | (664) | (601) | (63) |
| Grants and reimbursements | 160,464 | 10,000 | 150,464 |
| TOTAL RECEIPTS | <u>213,480</u> | <u>60,345</u> | <u>153,135</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Personal services | 92,159 | 81,900 | 10,259 |
| Supplies and services | 83,919 | 14,000 | 69,919 |
| Capital outlay | 3,375 | 4,000 | (625) |
| Reimbursements | | | |
| Employee benefits | 10,000 | 10,000 | - |
| Operating expenses | 12,500 | 12,500 | - |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | <u>201,953</u> | <u>122,400</u> | <u>79,553</u> |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | <u>-</u> | <u>150,464</u> | <u>(150,464)</u> |
| TOTAL FOR COMPARISON | <u>201,953</u> | <u>272,864</u> | <u>(70,911)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 11,527 | (62,055) | 73,582 |
| UNENCUMBERED CASH, JANUARY 1 | <u>21,102</u> | <u>62,055</u> | <u>(40,953)</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 32,629</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 32,629</u></u> |

COMANCHE COUNTY, KANSAS

COUNTY FIRE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-7

| | Actual | Budget | Over (Under) Budget |
|---|------------------|----------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 192,630 | \$ 185,559 | \$ 7,071 |
| Delinquent tax | 2,400 | 500 | 1,900 |
| Motor vehicle tax | 11,637 | 10,526 | 1,111 |
| Recreational vehicle tax | 116 | 198 | (82) |
| 16/20M truck tax | 3,340 | 2,982 | 358 |
| Commercial vehicle registration fees | - | 308 | (308) |
| Neighborhood revitalization | (2,588) | (2,367) | (221) |
| Donations and reimbursements | 1,798 | - | 1,798 |
| Miscellaneous | 9,312 | - | 9,312 |
| TOTAL RECEIPTS | <u>218,645</u> | <u>197,706</u> | <u>20,939</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Personal services | 30,940 | 60,352 | (29,412) |
| Supplies and services | 90,204 | 138,539 | (48,335) |
| Capital outlay | - | 19,600 | (19,600) |
| Transfer to - Special Fire Equipment Fund | 90,000 | - | 90,000 |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | <u>211,144</u> | <u>218,491</u> | <u>(7,347)</u> |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | <u>-</u> | <u>1,798</u> | <u>(1,798)</u> |
| TOTAL FOR COMPARISON | <u>211,144</u> | <u>220,289</u> | <u>(9,145)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 7,501 | (20,785) | 28,286 |
| UNENCUMBERED CASH, JANUARY 1 | <u>90,254</u> | <u>20,785</u> | <u>69,469</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 97,755</u> | <u>\$ -</u> | <u>\$ 97,755</u> |

COMANCHE COUNTY, KANSAS

ELECTION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-8

| | Actual | Budget | Over (Under) Budget |
|---|-------------------------|--------------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 23,843 | \$ 22,956 | \$ 887 |
| Delinquent tax | 326 | 50 | 276 |
| Motor vehicle tax | 1,506 | 1,204 | 302 |
| Recreational vehicle tax | 16 | 23 | (7) |
| 16/20M truck tax | 627 | 341 | 286 |
| Commercial vehicle registration fees | - | 35 | (35) |
| Neighborhood revitalization | (320) | (262) | (58) |
| Reimbursements | 271 | - | 271 |
| TOTAL RECEIPTS | <u>26,269</u> | <u>24,347</u> | <u>1,922</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Personal services | 5,602 | 7,000 | (1,398) |
| Supplies and services | 22,759 | 31,000 | (8,241) |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | <u>28,361</u> | <u>38,000</u> | <u>(9,639)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | (2,092) | (13,653) | 11,561 |
| UNENCUMBERED CASH, JANUARY 1 | <u>39,874</u> | <u>13,653</u> | <u>26,221</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 37,782</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 37,782</u></u> |

COMANCHE COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2020

Schedule 2-9

| | Actual | Budget | Over (Under) Budget |
|---|------------------|-------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 410,922 | \$ 395,856 | \$ 15,066 |
| Delinquent tax | 4,222 | 500 | 3,722 |
| Motor vehicle tax | 19,265 | 17,532 | 1,733 |
| Recreational vehicle tax | 192 | 331 | (139) |
| 16/20M truck tax | 5,401 | 4,966 | 435 |
| Commercial vehicle registration fees | - | 514 | (514) |
| Neighborhood revitalization | (5,522) | (3,531) | (1,991) |
| TOTAL RECEIPTS | 434,480 | 416,168 | 18,312 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Appropriation | 435,566 | 435,566 | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | (1,086) | (19,398) | 18,312 |
| UNENCUMBERED CASH, JANUARY 1 | 35,478 | 19,398 | 16,080 |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 34,392</u> | <u>\$ -</u> | <u>\$ 34,392</u> |

COMANCHE COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-10

| | Actual | Budget | Over (Under) Budget |
|---|------------|------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 609,977 | \$ 587,575 | \$ 22,402 |
| Delinquent tax | 6,993 | 1,000 | 5,993 |
| Motor vehicle tax | 33,975 | 31,354 | 2,621 |
| Recreational vehicle tax | 336 | 591 | (255) |
| 16/20M truck tax | 8,981 | 8,882 | 99 |
| Commercial vehicle registration fees | - | 919 | (919) |
| Neighborhood revitalization | (8,196) | (6,524) | (1,672) |
| Reimbursement - Health Department | 10,000 | 10,000 | - |
| Reimbursements and other | 6,002 | - | 6,002 |
| TOTAL RECEIPTS | 668,068 | 633,797 | 34,271 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Health insurance | 372,693 | 520,000 | (147,307) |
| Social Security | 112,674 | 133,000 | (20,326) |
| KPERS | 131,993 | 168,000 | (36,007) |
| Workers' compensation | 31,157 | 70,000 | (38,843) |
| Unemployment tax | 554 | 2,500 | (1,946) |
| Other insurance | 361 | 25,000 | (24,639) |
| Other | 20,809 | 5,000 | 15,809 |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | 670,241 | 923,500 | (253,259) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (2,173) | (289,703) | 287,530 |
| UNENCUMBERED CASH, JANUARY 1 | 475,482 | 289,703 | 185,779 |
| UNENCUMBERED CASH, DECEMBER 31 | \$ 473,309 | \$ - | \$ 473,309 |

COMANCHE COUNTY, KANSAS

AMBULANCE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-11

| | Actual | Budget | Over (Under) Budget |
|---|-------------------|----------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 196,846 | \$ 189,613 | \$ 7,233 |
| Delinquent tax | 2,403 | 200 | 2,203 |
| Motor vehicle tax | 12,456 | 11,028 | 1,428 |
| Recreational vehicle tax | 126 | 208 | (82) |
| 16/20M truck tax | 3,871 | 3,124 | 747 |
| Commercial vehicle registration fees | - | 323 | (323) |
| Neighborhood revitalization | (2,645) | (1,118) | (1,527) |
| Collections for services | 127,006 | 75,000 | 52,006 |
| Grants and other reimbursements | 35,674 | - | 35,674 |
| TOTAL RECEIPTS | <u>375,737</u> | <u>278,378</u> | <u>97,359</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Personal services | 139,831 | 164,500 | (24,669) |
| Supplies and services | 86,923 | 104,500 | (17,577) |
| Capital outlay | - | 30,000 | (30,000) |
| Transfer to - Ambulance Special Equipment Fund | 90,000 | - | 90,000 |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | <u>316,754</u> | <u>299,000</u> | <u>17,754</u> |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | <u>-</u> | <u>52,006</u> | <u>(52,006)</u> |
| TOTAL FOR COMPARISON | <u>316,754</u> | <u>351,006</u> | <u>(34,252)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 58,983 | (20,622) | 79,605 |
| UNENCUMBERED CASH, JANUARY 1 | <u>153,199</u> | <u>20,622</u> | <u>132,577</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 212,182</u> | <u>\$ -</u> | <u>\$ 212,182</u> |

COMANCHE COUNTY, KANSAS

COUNTY BUILDING FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-12

| | Actual | Budget | Over (Under) Budget |
|---|-------------------|-------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 34,251 | \$ 32,988 | \$ 1,263 |
| Delinquent tax | 284 | 100 | 184 |
| Motor vehicle tax | 972 | 876 | 96 |
| Recreational vehicle tax | 10 | 17 | (7) |
| 16/20M truck tax | 283 | 248 | 35 |
| Commercial vehicle registration fees | - | 26 | (26) |
| Neighborhood revitalization | (460) | (387) | (73) |
| Insurance reimbursements | 12,931 | - | 12,931 |
| TOTAL RECEIPTS | 48,271 | 33,868 | 14,403 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Capital improvements | 26,581 | 188,727 | (162,146) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 21,690 | (154,859) | 176,549 |
| UNENCUMBERED CASH, JANUARY 1 | 146,239 | 154,859 | (8,620) |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 167,929</u> | <u>\$ -</u> | <u>\$ 167,929</u> |

COMANCHE COUNTY, KANSAS

APPRAISER'S COST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-13

| | Actual | Budget | Over (Under) Budget |
|---|------------------|-------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 135,958 | \$ 130,986 | \$ 4,972 |
| Delinquent tax | 1,543 | 200 | 1,343 |
| Motor vehicle tax | 7,023 | 5,980 | 1,043 |
| Recreational vehicle tax | 72 | 112 | (40) |
| 16/20M truck tax | 2,477 | 1,694 | 783 |
| Commercial vehicle registration fees | - | 175 | (175) |
| Neighborhood revitalization | (1,827) | (1,181) | (646) |
| Copies and reimbursements | 854 | - | 854 |
| TOTAL RECEIPTS | 146,100 | 137,966 | 8,134 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Personal services | 83,996 | 84,000 | (4) |
| Supplies and services | 43,350 | 60,000 | (16,650) |
| Capital outlay | - | 3,000 | (3,000) |
| GIS maintenance and projects | - | 11,000 | (11,000) |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | 127,346 | 158,000 | (30,654) |
| ADJUSTMENT FOR QUALIFYING BUDGET CREDIT | - | 854 | (854) |
| TOTAL FOR COMPARISON | 127,346 | 158,854 | (31,508) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 18,754 | (20,034) | 38,788 |
| UNENCUMBERED CASH, JANUARY 1 | 41,400 | 20,034 | 21,366 |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 60,154</u> | <u>\$ -</u> | <u>\$ 60,154</u> |

COMANCHE COUNTY, KANSAS

AIRPORT MAINTENANCE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-14

| | Actual | Budget | Over (Under) Budget |
|---|-----------|-----------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 21,613 | \$ 20,824 | \$ 789 |
| Delinquent tax | 185 | 50 | 135 |
| Motor vehicle tax | 699 | 592 | 107 |
| Recreational vehicle tax | 7 | 11 | (4) |
| 16/20M truck tax | 252 | 168 | 84 |
| Commercial vehicle registration fees | - | 17 | (17) |
| Neighborhood revitalization | (290) | (162) | (128) |
| Fuel and hangar rent | 1,883 | 2,500 | (617) |
| TOTAL RECEIPTS | 24,349 | 24,000 | 349 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Personal services | 1,939 | - | 1,939 |
| Supplies and services | 20,468 | 24,000 | (3,532) |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | 22,407 | 24,000 | (1,593) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 1,942 | - | 1,942 |
| UNENCUMBERED CASH, JANUARY 1 | (548) | - | (548) |
| UNENCUMBERED CASH, DECEMBER 31 | \$ 1,394 | \$ - | \$ 1,394 |

COMANCHE COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-15

| | <u>Actual</u> | <u>Budget</u> | <u>Over (Under) Budget</u> |
|---|-------------------------|--------------------|------------------------------------|
| RECEIPTS | | | |
| Private club liquor tax | \$ 1,443 | \$ 1,100 | \$ 343 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Alcohol and drug abuse programs | <u>-</u> | <u>28,479</u> | <u>(28,479)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 1,443 | (27,379) | 28,822 |
| UNENCUMBERED CASH, JANUARY 1 | <u>27,327</u> | <u>27,379</u> | <u>(52)</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 28,770</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 28,770</u></u> |

COMANCHE COUNTY, KANSAS

EMERGENCY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-16

| | Actual | Budget | Over (Under) Budget |
|---|-------------------------|--------------------|---------------------------|
| RECEIPTS | | | |
| User fees | \$ 59,945 | \$ 60,000 | \$ (55) |
| Interest | 63 | 100 | (37) |
| General Fund reimbursement | <u>3,779</u> | <u>-</u> | <u>3,779</u> |
| TOTAL RECEIPTS | 63,787 | 60,100 | 3,687 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Equipment and services | <u>59,017</u> | <u>87,109</u> | <u>(28,092)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 4,770 | (27,009) | 31,779 |
| UNENCUMBERED CASH, JANUARY 1 | <u>34,479</u> | <u>27,009</u> | <u>7,470</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 39,249</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 39,249</u></u> |

COMANCHE COUNTY, KANSAS
 AMBULANCE SPECIAL EQUIPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-17

| | <u>Actual</u> | <u>Budget</u> | <u>Over (Under) Budget</u> |
|---|--------------------------|--------------------|------------------------------------|
| RECEIPTS | | | |
| Transfer from - Ambulance Fund | \$ 90,000 | \$ - | \$ 90,000 |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Capital outlay | <u>113,237</u> | <u>100,000</u> | <u>13,237</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | (23,237) | (100,000) | 76,763 |
| UNENCUMBERED CASH, JANUARY 1 | <u>151,293</u> | <u>100,000</u> | <u>51,293</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u>\$ 128,056</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 128,056</u></u> |

COMANCHE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-18

| | <u>Actual</u> | <u>Budget</u> | <u>Over (Under) Budget</u> |
|---|----------------------------|------------------------------|------------------------------------|
| RECEIPTS | | | |
| Transfer from - Noxious Weed Fund | \$ - | \$ - | \$ - |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Capital outlay | <u> -</u> | <u> 8,179</u> | <u> (8,179)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | (8,179) | 8,179 |
| UNENCUMBERED CASH, JANUARY 1 | <u> 8,179</u> | <u> 8,179</u> | <u> -</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u><u> \$ 8,179</u></u> | <u><u> \$ -</u></u> | <u><u> \$ 8,179</u></u> |

COMANCHE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL)
 For Year Ended December 31, 2020

Schedule 2-19
 Page 1 of 2

| | Motor Vehicle Operating | Equipment Reserve | Special Machinery | Special Highway Improvement | Special Fire Equipment | Airport Memorial | CARES Act | Register of Deeds Technology |
|------------------------------------|-------------------------------|----------------------|----------------------|-----------------------------------|------------------------------|---------------------|------------------|------------------------------------|
| RECEIPTS | | | | | | | | |
| Fees | \$ 18,561 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,828 |
| Grants | - | - | - | - | - | - | 340,269 | - |
| Interest income | - | - | - | - | - | - | - | 49 |
| Transfer from: | | | | | | | | |
| General Fund | - | - | - | - | - | - | - | - |
| Road and Bridge Fund | - | - | - | 95,000 | - | - | - | - |
| County Fire Fund | - | - | - | - | 90,000 | - | - | - |
| TOTAL RECEIPTS | 18,561 | - | - | 95,000 | 90,000 | - | 340,269 | 3,877 |
| EXPENDITURES AND TRANSFERS | | | | | | | | |
| Personal services | 3,349 | - | - | - | - | - | - | - |
| Supplies and services | 11,552 | - | - | 83,354 | - | - | - | 9,749 |
| Capital outlay | - | - | 19,000 | - | 22,770 | - | - | - |
| Program expenditures | - | - | - | - | - | - | 283,444 | - |
| Transfer to - General Fund | 6,296 | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES AND TRANSFERS | 21,197 | - | 19,000 | 83,354 | 22,770 | - | 283,444 | 9,749 |
| RECEIPTS OVER (UNDER) EXPENDITURES | (2,636) | - | (19,000) | 11,646 | 67,230 | - | 56,825 | (5,872) |
| UNENCUMBERED CASH, JANUARY 1 | 6,297 | 2,131,674 | 42,030 | 112,315 | 385,423 | 2,450 | - | 25,146 |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 3,661</u> | <u>\$ 2,131,674</u> | <u>\$ 23,030</u> | <u>\$ 123,961</u> | <u>\$ 452,653</u> | <u>\$ 2,450</u> | <u>\$ 56,825</u> | <u>\$ 19,274</u> |

COMANCHE COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL)
 For Year Ended December 31, 2020

Schedule 2-19
 Page 2 of 2

| | County Clerk Technology | County Treasurer Technology | P.A.T.F. | EMT Grant | Concealed Weapon Fees | Special Law Enforcement Trust | Registered Offender Fees | Health Grant |
|------------------------------------|-------------------------------|-----------------------------------|-----------------|-----------------|-----------------------------|-------------------------------------|--------------------------------|-----------------|
| RECEIPTS | | | | | | | | |
| Fees | \$ 957 | \$ 957 | \$ 995 | \$ - | \$ 130 | \$ - | \$ 360 | \$ - |
| Forfeitures | - | - | - | - | - | 1,963 | - | - |
| Grants and reimbursements | - | - | - | 655 | - | - | - | - |
| TOTAL RECEIPTS | 957 | 957 | 995 | 655 | 130 | 1,963 | 360 | - |
| EXPENDITURES AND TRANSFERS | | | | | | | | |
| Supplies and services | - | - | 493 | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES AND TRANSFERS | - | - | 493 | - | - | - | - | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 957 | 957 | 502 | 655 | 130 | 1,963 | 360 | - |
| UNENCUMBERED CASH, JANUARY 1 | 3,416 | 4,143 | 2,512 | 6,511 | 4,085 | 2,100 | 960 | 809 |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 4,373</u> | <u>\$ 5,100</u> | <u>\$ 3,014</u> | <u>\$ 7,166</u> | <u>\$ 4,215</u> | <u>\$ 4,063</u> | <u>\$ 1,320</u> | <u>\$ 809</u> |

COMANCHE COUNTY, KANSAS

BOND AND INTEREST FUND

HOSPITAL BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2020

Schedule 2-20

| | Actual | Budget | Over (Under) Budget |
|---|------------------|----------------|---------------------------|
| RECEIPTS | | | |
| Taxes and shared revenue | | | |
| Ad valorem property tax | \$ 298,747 | \$ 287,791 | \$ 10,956 |
| Delinquent tax | 3,523 | - | 3,523 |
| Motor vehicle tax | 16,201 | 14,298 | 1,903 |
| Recreational vehicle tax | 164 | 270 | (106) |
| 16/20M truck tax | 5,090 | 4,050 | 1,040 |
| Commercial vehicle registration fees | - | 419 | (419) |
| Neighborhood revitalization | (4,017) | (3,605) | (412) |
| TOTAL RECEIPTS | <u>319,708</u> | <u>303,223</u> | <u>16,485</u> |
| EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | | | |
| Bond principal | 250,000 | 250,000 | - |
| Bond interest | 61,050 | 61,050 | - |
| Commission and postage | - | 100 | (100) |
| Future debt service | - | 15,000 | (15,000) |
| TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET | <u>311,050</u> | <u>326,150</u> | <u>(15,100)</u> |
| RECEIPTS OVER (UNDER) EXPENDITURES | 8,658 | (22,927) | 31,585 |
| UNENCUMBERED CASH, JANUARY 1 | <u>38,372</u> | <u>22,927</u> | <u>15,445</u> |
| UNENCUMBERED CASH, DECEMBER 31 | <u>\$ 47,030</u> | <u>\$ -</u> | <u>\$ 47,030</u> |

COMANCHE COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2020

Schedule 3

| Funds | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|-----------------------------------|---------------------------|----------------------|----------------------|------------------------|
| DISTRIBUTABLE FUNDS | | | | |
| Ad Valorem Property Taxes | \$ 4,776,846 | \$ 6,407,204 | \$ 6,440,115 | \$ 4,743,935 |
| Redemptions | 17,149 | 71,094 | 75,872 | 12,371 |
| Delinquent Personal Property Tax | 1,086 | 30,103 | 19,572 | 11,617 |
| Delinquent Tax - partial payments | 23,173 | 46,335 | 54,042 | 15,466 |
| Motor Vehicle Tax | 78,341 | 385,055 | 379,756 | 83,640 |
| Commercial Vehicle Fees | 187 | 18,211 | 18,211 | 187 |
| Mineral Production Tax | - | 18,313 | 18,313 | - |
| Neighborhood Revitalization | (34,598) | 104,730 | 133,551 | (63,419) |
| TOTAL DISTRIBUTABLE FUNDS | 4,862,184 | 7,081,045 | 7,139,432 | 4,803,797 |
| STATE FUNDS | | | | |
| Educational Building | - | 34,653 | 34,653 | - |
| Institutional Building | - | 17,327 | 17,327 | - |
| Motor Vehicle | | | | |
| Educational Building | - | 2,541 | 2,541 | - |
| Institutional Building | - | 1,271 | 1,271 | - |
| Sales and Compensating Tax | 4,459 | 115,586 | 108,580 | 11,465 |
| Game Licenses | 183 | 5,009 | 5,192 | - |
| Motor Vehicle Licenses | 175 | 181,133 | 181,028 | 280 |
| Election Filing Fees | - | 550 | 550 | - |
| Drivers' Licenses | 270 | 4,476 | 4,482 | 264 |
| TOTAL STATE FUNDS | 5,087 | 362,546 | 355,624 | 12,009 |
| SUBDIVISION FUNDS | | | | |
| Schools | 3,087 | 1,783,002 | 1,784,891 | 1,198 |
| Cities | 21 | 557,719 | 557,740 | - |
| Townships | - | 20,283 | 20,283 | - |
| Cemeteries | - | 30,140 | 30,140 | - |
| Libraries | 1 | 135,916 | 135,917 | - |
| TOTAL SUBDIVISION FUNDS | 3,109 | 2,527,060 | 2,528,971 | 1,198 |
| OTHER AGENCY FUNDS | | | | |
| Comanche County - flex benefits | 1,463 | 2,700 | 3,286 | 877 |
| Long/short | 968 | 11,648 | 11,648 | 968 |
| Comanche County Angel Fund | 5,143 | - | 2,027 | 3,116 |
| Clerk of District Court | 3,000 | 138,361 | 139,211 | 2,150 |
| Law Library | 6,367 | 2,148 | - | 8,515 |
| TOTAL OTHER AGENCY FUNDS | 16,941 | 154,857 | 156,172 | 15,626 |
| TOTAL | \$ 4,887,321 | \$ 10,125,508 | \$ 10,180,199 | \$ 4,832,630 |