ELK COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2021

ELK COUNTY, KANSAS
For the Year Ended December 31, 2021
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Elk County, Kansas

Adverse and Unmodified Opinion
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Elk County, Kansas, 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 and Unmodified Opinion" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Elk 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Elk 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 Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the Kansas Municipal Audit and Accounting Guide. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinion.

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 Elk County, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 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.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from 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:

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and reconciliation of the 2020 tax roll (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the accompanying supplementary 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Elk County, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated July 3, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2020 actual column (2020 comparative. information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 26, 2022

ELK COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
General Fund	$ 1,460,273.55	$ 1,549,688.47	$ 2,440,208.55	$ 569,753.47	$ 102,374.67	$ 672,128.14
Special Purpose:						
Ambulance	106,329.86	333,620.97	287,615.88	152,334.95	10,511.56	162,846.51
Conservation District	2,053.06	12,526.31	12,000.00	2,579.37	-	2,579.37
Direct Election	21,438.87	62,517.05	47,025.61	36,930.31	1,341.40	38,271.71
Economic Development	45,321.18	-	-	45,321.18	-	45,321.18
Employee Benefits	359,118.56	842,433.73	906,640.75	294,911.54	19,104.44	314,015.98
Health	82,652.57	136,171.04	94,942.71	123,880.90	2,636.56	126,517.46
Historical Society	537.98	1,017.33	1,000.00	555.31	-	555.31
Mental Health	4,154.18	32,875.46	33,000.00	4,029.64	-	4,029.64
Intellectual Disability	3,093.21	22,942.19	23,000.00	3,035.40	-	3,035.40
Noxious Weed	3,512.33	153,347.70	136,776.32	20,083.71	1,366.77	21,450.48
Road and Bridge	61,279.22	1,930,293.37	1,908,379.09	83,193.50	47,315.14	130,508.64
Rural Fire District No. 1	26,100.70	129,126.86	119,413.63	35,813.93	2,357.62	38,171.55
Service Program for the Elderly	1,616.06	67,227.14	67,070.00	1,773.20	-	1,773.20
Special Alcohol Program	1,147.85	9,641.89	10,789.74	-	-	-
Special Bridge	6,762.14	113,360.66	46,020.67	74,102.13	-	74,102.13
Special Building	1,880.11	-	-	1,880.11	-	1,880.11
Special Liability	12,585.73	31,875.15	30,884.00	13,576.88	-	13,576.88
Special Parks and Recreation	1,148.46	9,641.91	10,790.36	0.01	-	0.01
Special Equipment Reserve	117,758.93	10,000.00	3,092.00	124,666.93	-	124,666.93
Special Rural Fire Equipment	46,172.57	7,000.00	31,500.00	21,672.57	-	21,672.57
Emergency Telephone Service	148,737.15	60,545.35	16,032.72	193,249.78	132.48	193,382.26
Motor Vehicle Operating	279.02	27,906.25	25,848.32	2,336.95	657.44	2,994.39
County Treasurer's Technology	1,600.39	1,015.50	-	2,615.89	-	2,615.89
County Clerk's Technology	3,882.21	1,015.50	33.25	4,864.46	-	4,864.46
Register of Deeds Technology	18,129.32	4,062.00	6,866.52	15,324.80	161.00	15,485.80
Sheriff's Equipment Reserve	1,749.47	14,046.23	6,579.23	9,216.47	1,498.99	10,715.46
Road Equipment Reserve	33,500.00	32,000.00	-	65,500.00	-	65,500.00
FEMA Grant	15.73	-	-	15.73	-	15.73
Emergency Preparedness Planning Grant	11,104.71	6,105.00	4,000.00	13,209.71	-	13,209.71
Diversion Fees	9,646.11	3,970.00	4,243.77	9,372.34	174.16	9,546.50
Other Grants	29,187.85	-	-	29,187.85	-	29,187.85
Coronavirus Relief Grant	5,000.00	-	5,000.00	-	-	-
American Rescue Plan Act Grant	-	245,969.67	236,605.57	9,364.10	-	9,364.10
Trusts:						
Prosecuting Attorney Training	1,960.62	647.35	-	2,607.97	-	2,607.97
Special Law Enforcement Trust	6,423.17	520.00	-	6,943.17	-	6,943.17
Prosecuting Attorney Trust	2,449.66	-	-	2,449.66	-	2,449.66
Fish and Game Prosecuting Fee	175.00	-	-	175.00	-	175.00
Rural Fire District Trust	7,476.26	703.65	-	8,179.91	-	8,179.91
Total Primary Government (Excluding Agency Funds)	$ 2,646,253.79	$ 5,853,813.73	$ 6,515,358.69	$ 1,984,708.83	$ 189,632.23	$ 2,174,341.06

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

ELK COUNTY, KANSAS

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

	2021
Total Cash to be accounted for:	$ 2,174,341.06
Composition of Cash:	
Cash on Hand	$ 897.92
Checking Accounts:	
Demand Deposit Accounts	4,614,350.88
Savings Accounts	742,670.47
Investments:	
Certificates of Deposit	1,943,126.91
Total Cash	7,301,046.18
Agency Funds Per Schedule 3	(5,126,705.12)
Total Reporting Entity (Excluding Agency Funds)	$ 2,174,341.06

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

ELK COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Elk County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity
Elk County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Elk County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types
The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statements. The types of funds maintained by the County are as follows:

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

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Agency funds – 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.).

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

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Property Taxes

In accordance with governing 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 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Fire Retirement System, both of which are multi-employer, state-wide pension plans. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2021 the County amended the Ambulance Fund.

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

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

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

- Special Building Fund
- Special Equipment Reserve Fund
- Special Rural Fire Equipment Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- County Clerk's Technology Fund
- Register of Deeds Technology Fund
- Sheriff's Equipment Reserve Fund
- Road Equipment Reserve Fund
- CDBG Micro Loan Fund
- FEMA Grant Fund
- Emergency Preparedness Planning Grant Fund
- Diversion Fees Fund
- Other Grants Fund
- Coronavirus Relief Grant Fund
- American Rescue Plan Act Grant Fund

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the County was in apparent compliance with Kansas cash basis and budget laws.

The County was not in compliance with K.S.A. 19-2687 which requires each county in the state, each county officer and head of a department or office to make a personal investigation, inspection and inventory of the kind, amount and location of all personal property owned by said county and located in or under the supervision of such office or department. This should be completed and filed with the County Clerk by December 31 of each year. The County Sheriff's office and Maintenance department have not complied with the statute.

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 branch or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the bank 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 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 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.

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. All deposits were legally secured at December 31, 2021.

Deposits: At year-end, the County's carrying amount of deposits was $7,300,148.26 and the bank balance was $7,443,231.15. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $570,291.85 was covered by FDIC insurance, $6,872,939.30 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases									
John Deere Utility Tractor	0.00%	August 14, 2017	$ 60,215.00	August 14, 2022	$ 24,086.00	$ -	$ (12,043.00)	$ 12,043.00	$ -
2007 Maddock 84E Recycler	3.27%	June 11, 2018	125,000.00	June 15, 2021	21,598.81	-	(21,598.81)	-	364.42
2 2019 John Deere 672GX Motor Grader	3.77%	April 29, 2019	212,000.00	April 29, 2022	108,721.30	-	(71,974.94)	36,746.36	3,434.74
2021 Western Star Truck	1.72%	December 14, 2020	55,574.00	December 14, 2022	55,574.00	-	(27,549.05)	28,024.95	837.59
2010 John Deere Grader	2.85%	June 28, 2021	85,000.00	September 30, 2023	-	85,000.00	-	85,000.00	-
2006 Ford F-550 Rescue Truck	2.85%	August 30, 2021	57,500.00	March 1, 2024	-	57,500.00	-	57,500.00	-
2016 Dodge Charger	2.85%	October 6, 2021	12,000.00	September 30, 2023	-	12,000.00	-	12,000.00	-
Total Contractual Indebtedness					$ 209,980.11	$ 154,500.00	$ (133,165.80)	$ 231,314.31	$ 4,636.75

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

Issue	2022	2023	2024	Total
Capital Lease				
John Deere Utility Tractor	$ 12,043.00	$ -	$ -	$ 12,043.00
2 2019 John Deere 672GX Motor Grader	36,746.36	-	-	36,746.36
2021 Western Star Truck	28,024.95	-	-	28,024.95
2010 John Deere Grader	41,586.77	43,413.23	-	85,000.00
2006 Ford F-550 Rescue Truck	19,168.20	18,897.36	19,434.44	57,500.00
2016 Dodge Charger	5,917.91	6,082.09	-	12,000.00
Total Principal Payments	143,487.19	68,392.68	19,434.44	231,314.31
Capital Lease				
John Deere Utility Tractor	-	-	-	-
2 2019 John Deere 672GX Motor Grader	695.71	-	-	695.71
2021 Western Star Truck	361.69	-	-	361.69
2010 John Deere Grader	2,131.87	929.28	-	3,061.15
2006 Ford F-550 Rescue Truck	821.62	1,092.46	555.40	2,469.48
2016 Dodge Charger	294.11	129.95	-	424.06
Total Interest Payments	4,305.00	2,151.69	555.40	7,012.09
Total Principal and Interest	$ 147,792.19	$ 70,544.37	$ 19,989.84	$ 238,326.40

5. CAPITAL LEASE OBLIGATIONS

The County has entered into a capital lease agreement in order to finance the acquisition of a John Deere utility tractor. Payments are made semi-annual, including interest at 0.00%. Final maturity of the lease is August 14, 2022. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 12,043.00
	12,043.00
Less imputed interest	0.00
Net Present Value of Minimum Lease Payments	12,043.00
Less: Current Maturities	(12,043.00)
Long-Term Capital Lease Obligations	$ 0.00

The County has entered into a capital lease agreement in order to finance the acquisition of two 2019 John Deere 672GX Motor Graders. Payments are made semi-annually, including interest at 3.77%. Final maturity of the lease is April 29, 2022. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 37,442.07
	37,442.07
Less imputed interest	(695.71)
Net Present Value of Minimum Lease Payments	36,746.36
Less: Current Maturities	(36,746.36)
Long-Term Capital Lease Obligations	$ 0.00

The County has entered into a capital lease agreement in order to finance the acquisition of a 2021 Western Star Truck. Payments are made annually, including interest at 1.72%. Final maturity of the lease is December 14, 2020. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 28,386.64
	28,386.64
Less imputed interest	(361.69)
Net Present Value of Minimum Lease Payments	28,024.95
Less: Current Maturities	(28,024.95)
Long-Term Capital Lease Obligations	$ 0.00

5. CAPITAL LEASE OBLIGATIONS (Continued)

The County has entered into a capital lease agreement in order to finance the acquisition of a 2010 John Deere Grader. Payments are made semi-annually, including interest at 2.85%. Final maturity of the lease is September 30, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 43,718.64
2023	44,342.51
	88,061.15
Less imputed interest	(3,061.15)
Net Present Value of Minimum Lease Payments	85,000.00
Less: Current Maturities	(41,586.77)
Long-Term Capital Lease Obligations	$ 43,413.23

The County has entered into a capital lease agreement in order to finance the acquisition of a 2006 Ford F-550 Rescue Truck. Payments are made annually, including interest at 2.85%. Final maturity of the lease is March 1, 2024. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 19,989.82
2023	19,989.82
2024	19,989.84
	59,969.48
Less imputed interest	(2,469.48)
Net Present Value of Minimum Lease Payments	57,500.00
Less: Current Maturities	(19,168.20)
Long-Term Capital Lease Obligations	$ 38,331.80

The County has entered into a capital lease agreement in order to finance the acquisition of a 2016 Dodge Charger. Payments are made annually, including interest at 2.85%. Final maturity of the lease is September 30, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 6,212.02
2023	6,212.04
	12,424.06
Less imputed interest	(424.06)
Net Present Value of Minimum Lease Payments	12,000.00
Less: Current Maturities	(5,917.91)
Long-Term Capital Lease Obligations	$ 6,082.09

6. OPERATING LEASES

As of December 31, 2021, the County has entered into an operating lease with Pitney Bowes for a postage machine. Rent expense for the year ended December 31, 2021, was $938.97. Under the current lease agreement, the future minimum rental payments are as follows:

2022	$	703.92
2023		703.92
2024		703.92
2025		527.94

7. 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 its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 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 the County were $161,811.96 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 $1,069,269.00. 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 nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

7. DEFINED BENEFIT PENSION PLAN (Continued)

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.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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.

Compensated Absences:
The County's policies regarding vacation leave permit employees to accumulate a maximum of two hundred forty hours vacation time. Sick leave policies permit employees to accumulate up to a maximum of 480 hours. Long-time employees who had accumulated over 480 hours prior to the current policy will be eligible to accumulate to a maximum of 960 hours. An employee who retires from County service shall be compensated at the employee's rate of pay per day for one-third of the sick leave accrued or for 480 hours, whichever is less. Long-time employees are governed by the prior policy.

In accordance with the above criteria, the County has estimated a liability for annual leave which has been earned, but not taken, by County employees. The estimated liability for accrued annual leave at December 31, 2021, was $49,530.43. The County has not estimated a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated.

Other Post Employment Benefits:
As provided by K.S.A. 12-5040, the local government 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 these financial statements.

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.

9. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

9. RISK MANAGEMENT (Continued)

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County has been unable to obtain liability insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

10. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

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 risk 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 City'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 City 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. Future potential impacts may include a decline in receipts. Our results of operations for full year 2022 may be materially adversely affected.

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. For the year ended December 31, 2021, the County received $245,711.50 as a result of the American Rescue Plan Act, of which $236,605.57 has been spent at year end.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 10,000.00
Noxious Weed	Road Equipment Reserve	K.S.A. 68-141g	32,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	737.77

12. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition or disclosure in the financial statement.

SUPPLEMENTARY INFORMATION

ELK COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 2,793,280.00	$ -	$ 2,793,280.00	$ 2,440,208.55	$ (353,071.45)
Special Purpose:					
Ambulance	300,000.00	-	300,000.00	287,615.88	(12,384.12)
Conservation District	14,500.00	-	14,500.00	12,000.00	(2,500.00)
Direct Election	70,020.00	-	70,020.00	47,025.61	(22,994.39)
Economic Development	45,321.00	-	45,321.00	-	(45,321.00)
Employee Benefits	1,093,000.00	-	1,093,000.00	906,640.75	(186,359.25)
Health	101,000.00	-	101,000.00	94,942.71	(6,057.29)
Historical Society	1,500.00	-	1,500.00	1,000.00	(500.00)
Mental Health	37,000.00	-	37,000.00	33,000.00	(4,000.00)
Intellectual Disability	26,000.00	-	26,000.00	23,000.00	(3,000.00)
Noxious Weed	153,000.00	-	153,000.00	136,776.32	(16,223.68)
Road and Bridge	1,878,589.00	30,787.20	1,909,376.20	1,908,379.09	(997.11)
Rural Fire District No. 1	137,304.00	-	137,304.00	119,413.63	(17,890.37)
Service Program for the Elderly	69,070.00	-	69,070.00	67,070.00	(2,000.00)
Special Alcohol Program	12,168.00	-	12,168.00	10,789.74	(1,378.26)
Special Bridge	120,750.00	-	120,750.00	46,020.67	(74,729.33)
Special Liability	45,000.00	-	45,000.00	30,884.00	(14,116.00)
Special Parks and Recreation	12,559.00	-	12,559.00	10,790.36	(1,768.64)
Emergency Telephone Service	197,779.00	-	197,779.00	16,032.72	(181,746.28)

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 550,444.96	$ 346,198.41	$ 356,244.00	$ (10,045.59)
Delinquent Tax	13,182.27	19,220.48	10,495.00	8,725.48
Motor Vehicle Tax	53,477.44	51,186.17	50,734.00	452.17
Recreational Vehicle Tax	1,032.34	877.31	702.00	175.31
16/20 M Truck Tax	6,627.45	10,661.80	10,062.00	599.80
Commercial Vehicle Tax	2,106.45	1,713.73	2,410.00	(696.27)
Watercraft Tax	-	-	400.00	(400.00)
Rental Excise Tax	0.43	-	-	-
Countywide Sales Tax	194,274.21	220,851.65	165,000.00	55,851.65
In Lieu of Tax	700,000.00	700,000.00	700,000.00	-
Mineral Production Tax	819.61	-	900.00	(900.00)
Interest on Tax	36,646.39	78,058.62	20,500.00	57,558.62
Intergovernmental				
Federal Grants	47,637.95	215.00	-	215.00
State Grants	5,000.00	56.25	-	56.25
Local Alcoholic Liquor Tax	8,764.34	9,641.89	9,567.00	74.89
Licenses, Fees, and Permits				
Officer Fees	36,600.52	84,215.71	34,000.00	50,215.71
Use of Money and Property				
Interest on Investments	35,008.62	20,832.91	14,000.00	6,832.91
Other Receipts				
Recycling	861.40	-	-	-
Miscellaneous	3,441.42	5,220.77	-	5,220.77
Operating Transfers from				
Motor Vehicle Operating Fund	4,406.47	737.77	2,800.00	(2,062.23)
Total Receipts	1,700,332.27	1,549,688.47	$ 1,377,814.00	$ 171,874.47

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures				
General Government				
County Commission				
Personal Services	$ 42,383.51	$ 37,699.89	$ 43,000.00	$ (5,300.11)
Contractual Services	190.00	1,826.86	3,000.00	(1,173.14)
Commodities	347.43	347.43	300.00	47.43
Total County Commission	42,920.94	39,874.18	46,300.00	(6,425.82)
County Clerk				
Personal Services	62,006.54	64,720.05	69,338.00	(4,617.95)
Contractual Services	1,007.23	1,551.40	4,000.00	(2,448.60)
Commodities	1,177.22	628.95	2,000.00	(1,371.05)
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(1,387.85)	-	-	-
Total County Clerk	62,803.14	66,900.40	76,338.00	(9,437.60)
County Treasurer				
Personal Services	73,712.17	74,691.13	83,000.00	(8,308.87)
Contractual Services	7,005.44	4,922.57	7,300.00	(2,377.43)
Commodities	3,184.73	1,218.82	2,400.00	(1,181.18)
Capital Outlay	-	-	2,000.00	(2,000.00)
Total County Treasurer	83,902.34	80,832.52	94,700.00	(13,867.48)
County Attorney				
Personal Services	67,866.98	69,567.72	68,060.00	1,507.72
Contractual Services	4,202.93	5,681.65	6,117.00	(435.35)
Commodities	1,079.12	1,118.21	1,000.00	118.21
Capital Outlay	-	-	2,000.00	(2,000.00)
Reimbursed Expense	-	(15.00)	-	(15.00)
Total County Attorney	73,149.03	76,352.58	77,177.00	(824.42)
Register of Deeds				
Personal Services	61,498.28	60,683.20	65,000.00	(4,316.80)
Contractual Services	607.23	1,782.11	2,525.00	(742.89)
Commodities	299.10	443.50	1,000.00	(556.50)
Capital Outlay	2,958.54	1,011.55	4,750.00	(3,738.45)
Total Register of Deeds	65,363.15	63,920.36	73,275.00	(9,354.64)
Unified Court				
Contractual Services	64,379.96	58,429.66	66,715.00	(8,285.34)
Commodities	2,771.51	5,416.08	1,500.00	3,916.08
Capital Outlay	-	-	4,450.00	(4,450.00)
Total Unified Court	67,151.47	63,845.74	72,665.00	(8,819.26)

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Courthouse General				
Contractual Services	$ 320,264.32	$ 1,265,244.76	$ 250,000.00	$ 1,015,244.76
Commodities	30,113.67	17,609.68	30,000.00	(12,390.32)
Reimbursed Expense	(4,571.26)	(238,952.34)	-	(238,952.34)
Total Courthouse General	345,806.73	1,043,902.10	280,000.00	763,902.10
Airport				
Contractual Services	3,334.63	-	10,000.00	(10,000.00)
Total Airport	3,334.63	-	10,000.00	(10,000.00)
Appraiser				
Personal Services	84,814.80	87,442.77	87,500.00	(57.23)
Contractual Services	49,297.81	50,517.53	63,325.00	(12,807.47)
Commodities	3,267.60	3,014.99	5,500.00	(2,485.01)
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(25.00)	(1,125.00)	-	(1,125.00)
Total Appraiser	137,355.21	139,850.29	157,325.00	(17,474.71)
County Building Maintenance				
Personal Services	54,147.61	63,885.36	68,000.00	(4,114.64)
Contractual Services	18,477.18	26,996.57	20,000.00	6,996.57
Commodities	34,022.84	31,574.01	27,500.00	4,074.01
Reimbursed Expense	(7,000.00)	-	-	-
Total County Building Maintenance	99,647.63	122,455.94	115,500.00	6,955.94
Capital Outlay Projects - Equipment				
Capital Outlay	-	-	1,248,104.00	(1,248,104.00)
Total General Government	981,434.27	1,697,934.11	2,251,384.00	(553,449.89)
Public Safety				
Sheriff				
Personal Services	395,931.05	411,307.12	318,515.00	92,792.12
Contractual Services	91,115.01	204,771.30	29,741.00	175,030.30
Commodities	37,867.88	58,549.43	78,710.00	(20,160.57)
Capital Outlay	38,976.00	-	36,000.00	(36,000.00)
Reimbursed Expense	(2,449.41)	(2,905.00)	-	(2,905.00)
Total Sheriff	561,440.53	671,722.85	462,966.00	208,756.85

ELK COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Emergency Preparedness				
Personal Services	$ 30,680.44	$ 30,765.14	$ 31,000.00	$ (234.86)
Contractual Services	6,285.51	2,437.81	3,000.00	(562.19)
Commodities	2,551.10	1,117.34	2,730.00	(1,612.66)
Capital Outlay	-	-	600.00	(600.00)
Reimbursed Expense	(4,392.71)	(973.19)	-	(973.19)
Total Emergency Preparedness	35,124.34	33,347.10	37,330.00	(3,982.90)
Total Public Safety	596,564.87	705,069.95	500,296.00	204,773.95
Health				
Coroner				
Contractual Services	5,977.86	5,899.39	12,000.00	(6,100.61)
Agriculture				
Agriculture Appropriation				
Fair	5,000.00	5,000.00	5,000.00	-
Sanitation				
Recycling				
Personal Services	14,527.14	9,347.64	14,500.00	(5,152.36)
Contractual Services	3,282.04	6,423.97	1,500.00	4,923.97
Commodities	883.55	533.49	1,000.00	(466.51)
Capital Outlay	-	-	5,600.00	(5,600.00)
Total Recycling	18,692.73	16,305.10	22,600.00	(6,294.90)
Social Services for Aged & Poor				
Child Advocacy	-	-	1,000.00	(1,000.00)
CASA	1,000.00	-	1,000.00	(1,000.00)
Total Social Services for Aged & Poor	1,000.00	-	2,000.00	(2,000.00)
Operating Transfers to:				
Special Equipment Reserve Fund	5,000.00	10,000.00	-	10,000.00
Total Operating Transfers	5,000.00	10,000.00	-	10,000.00
Total Expenditures	1,613,669.73	2,440,208.55	$ 2,793,280.00	$ (353,071.45)
Receipts Over(Under) Expenditures	86,662.54	(890,520.08)		
Unencumbered Cash, Beginning	1,373,611.01	1,460,273.55		
Unencumbered Cash, Ending	$ 1,460,273.55	$ 569,753.47		

ELK COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 111,059.97	$ 143,140.27	$ 147,301.00	$ (4,160.73)
Delinquent Tax	3,214.68	4,374.43	1,888.00	2,486.43
Motor Vehicle Tax	14,413.90	10,327.35	10,237.00	90.35
Recreational Vehicle Tax	278.27	176.96	142.00	34.96
16/20 M Truck Tax	2,122.42	2,873.76	2,030.00	843.76
Commercial Vehicle Tax	567.75	345.79	486.00	(140.21)
Watercraft Tax	-	-	81.00	(81.00)
Rental Excise Tax	0.13	-	-	-
In Lieu of Tax	-	-	200.00	(200.00)
Intergovernmental				
State Grants	-	5,074.74	-	5,074.74
Licenses, Fees, and Permits				
Service Fees	146,493.61	160,810.25	90,000.00	70,810.25
Other Receipts			-	
Miscellaneous	2,921.83	6,497.42	-	6,497.42
Total Receipts	281,072.56	333,620.97	$ 252,365.00	$ 81,255.97
Expenditures				
Public Safety				
Personal Services	219,277.11	234,053.27	$ 228,000.00	$ 6,053.27
Contractual Services	15,906.13	22,874.51	46,000.00	(23,125.49)
Commodities	17,065.10	33,255.62	26,000.00	7,255.62
Reimbursed Expense	(897.50)	(2,567.52)	-	(2,567.52)
Total Expenditures	251,350.84	287,615.88	$ 300,000.00	$ (12,384.12)
Receipts Over(Under) Expenditures	29,721.72	46,005.09		
Unencumbered Cash, Beginning	76,608.14	106,329.86		
Unencumbered Cash, Ending	$ 106,329.86	$ 152,334.95		

ELK COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 10,404.05	$ 10,904.29	$ 11,220.00	$ (315.71)
Delinquent Tax	278.69	388.61	170.00	218.61
Motor Vehicle Tax	1,089.37	967.22	959.00	8.22
Recreational Vehicle Tax	21.02	16.61	13.00	3.61
16/20 M Truck Tax	212.85	217.19	190.00	27.19
Commercial Vehicle Tax	42.91	32.39	46.00	(13.61)
Watercraft Tax	-	-	8.00	(8.00)
Rental Excise Tax	0.01	-	-	-
Total Receipts	12,048.90	12,526.31	$ 12,606.00	$ (79.69)
Expenditures				
Agriculture				
Contractual Services	12,000.00	12,000.00	$ 14,500.00	$ (2,500.00)
Total Expenditures	12,000.00	12,000.00	$ 14,500.00	$ (2,500.00)
Receipts Over(Under) Expenditures	48.90	526.31		
Unencumbered Cash, Beginning	2,004.16	2,053.06		
Unencumbered Cash, Ending	$ 2,053.06	$ 2,579.37		

ELK COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 57,458.28	$ 54,182.55	$ 55,736.00	$ (1,553.45)
Delinquent Tax	1,187.07	1,798.60	1,093.00	705.60
Motor Vehicle Tax	4,451.44	5,343.11	5,295.00	48.11
Recreational Vehicle Tax	85.92	91.60	73.00	18.60
16/20 M Truck Tax	963.78	887.51	1,050.00	(162.49)
Commercial Vehicle Tax	175.34	178.91	252.00	(73.09)
Watercraft Tax	-	-	42.00	(42.00)
Rental Excise Tax	0.03	-	-	-
Intergovernmental				
Federal Grants	3,859.31	-	-	-
Other Receipts				
Miscellaneous	105.09	34.77	-	34.77
Total Receipts	68,286.26	62,517.05	$ 63,541.00	$ (1,023.95)
Expenditures				
General Government				
Personal Services	34,852.36	35,710.36	$ 36,020.00	$ (309.64)
Contractual Services	18,880.37	10,324.74	27,000.00	(16,675.26)
Commodities	3,786.90	874.70	6,000.00	(5,125.30)
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(74.19)	115.81	-	115.81
Total Expenditures	57,445.44	47,025.61	$ 70,020.00	$ (22,994.39)
Receipts Over(Under) Expenditures	10,840.82	15,491.44		
Unencumbered Cash, Beginning	10,598.05	21,438.87		
Unencumbered Cash, Ending	$ 21,438.87	$ 36,930.31		

ELK COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Economic Development				
Contractual Services	-	-	$ 45,321.00	$ (45,321.00)
Total Expenditures	-	-	$ 45,321.00	$ (45,321.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	45,321.18	45,321.18		
Unencumbered Cash, Ending	$ 45,321.18	$ 45,321.18		

ELK COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 743,876.97	$ 731,944.76	$ 753,224.00	$ (21,279.24)
Delinquent Tax	17,369.55	25,409.90	14,769.00	10,640.90
Motor Vehicle Tax	62,214.05	69,173.71	68,564.00	609.71
Recreational Vehicle Tax	1,201.03	1,185.64	949.00	236.64
16/20 M Truck Tax	13,064.17	12,403.75	13,598.00	(1,194.25)
Commercial Vehicle Tax	2,450.60	2,315.97	3,257.00	(941.03)
Watercraft Tax	-	-	542.00	(542.00)
Rental Excise Tax	0.50	-	-	-
Total Receipts	840,176.87	842,433.73	$ 854,903.00	$ (12,469.27)
Expenditures				
Employee Benefits				
Health Insurance	534,553.20	586,511.80	$ 700,000.00	$ (113,488.20)
KPERS	164,191.96	159,853.88	165,000.00	(5,146.12)
Life Insurance	3,669.14	3,307.11	5,000.00	(1,692.89)
Social Security	132,275.17	132,365.71	130,000.00	2,365.71
Unemployment	4,144.62	1,432.25	3,000.00	(1,567.75)
Workmen's Compensation	24,301.00	23,170.00	90,000.00	(66,830.00)
Reimbursed Expense	(3,222.21)	-	-	-
Total Expenditures	859,912.88	906,640.75	$ 1,093,000.00	$ (186,359.25)
Receipts Over(Under) Expenditures	(19,736.01)	(64,207.02)		
Unencumbered Cash, Beginning	378,854.57	359,118.56		
Unencumbered Cash, Ending	$ 359,118.56	$ 294,911.54		

ELK COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 37,870.77	$ 38,701.87	$ 39,803.00	$ (1,101.13)
Delinquent Tax	851.26	1,256.70	140.00	1,116.70
Motor Vehicle Tax	3,205.49	3,521.24	3,489.00	32.24
Recreational Vehicle Tax	61.83	60.35	48.00	12.35
16/20 M Truck Tax	672.32	639.09	692.00	(52.91)
Commercial Vehicle Tax	126.27	117.90	166.00	(48.10)
Watercraft Tax	-	-	28.00	(28.00)
Rental Excise Tax	0.02	-	-	-
Intergovernmental				
Federal Grants	36,960.68	19,708.27	-	19,708.27
State Grants	10,256.00	10,004.75	-	10,004.75
Contract with Other Governments	-	5,145.00	-	5,145.00
Licenses, Fees, and Permits				
Service Fees	15,410.96	57,015.87	-	57,015.87
Total Receipts	105,415.60	136,171.04	$ 44,366.00	$ 91,805.04
Expenditures				
Health				
Personal Services	66,679.85	70,601.47	$ 68,000.00	$ 2,601.47
Contractual Services	8,911.24	12,167.63	1,500.00	10,667.63
Commodities	39,598.82	34,325.52	30,500.00	3,825.52
Capital Outlay	-	-	1,000.00	(1,000.00)
Reimbursed Expense	(26,022.63)	(22,151.91)	-	(22,151.91)
Total Expenditures	89,167.28	94,942.71	$ 101,000.00	$ (6,057.29)
Receipts Over(Under) Expenditures	16,248.32	41,228.33		
Unencumbered Cash, Beginning	66,404.25	82,652.57		
Unencumbered Cash, Ending	$ 82,652.57	$ 123,880.90		

ELK COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 832.24	$ 875.69	$ 880.00	$ (4.31)
Delinquent Tax	27.25	35.75	17.00	18.75
Motor Vehicle Tax	121.97	77.66	75.00	2.66
Recreational Vehicle Tax	2.39	1.33	1.00	0.33
16/20 M Truck Tax	18.04	24.33	15.00	9.33
Commercial Vehicle Tax	4.77	2.57	4.00	(1.43)
Watercraft Tax	-	-	1.00	(1.00)
Rental Excise Tax	0.01	-	-	-
Total Receipts	1,006.67	1,017.33	$ 993.00	$ 24.33
Expenditures				
Culture and Recreation				
Contractual Services	1,000.00	1,000.00	$ 1,500.00	$ (500.00)
Total Expenditures	1,000.00	1,000.00	$ 1,500.00	$ (500.00)
Receipts Over(Under) Expenditures	6.67	17.33		
Unencumbered Cash, Beginning	531.31	537.98		
Unencumbered Cash, Ending	$ 537.98	$ 555.31		

ELK COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 30,463.05	$ 28,249.61	$ 29,069.00	$ (819.39)
Delinquent Tax	756.45	1,080.53	570.00	510.53
Motor Vehicle Tax	2,854.67	2,832.69	2,807.00	25.69
Recreational Vehicle Tax	55.10	48.55	39.00	9.55
16/20 M Truck Tax	585.42	569.21	557.00	12.21
Commercial Vehicle Tax	112.47	94.87	133.00	(38.13)
Watercraft Tax	-	-	22.00	(22.00)
Rental Excise Tax	0.03	-	-	-
Total Receipts	34,827.19	32,875.46	$ 33,197.00	$ (321.54)
Expenditures				
Health				
Contractual Services	33,000.00	33,000.00	$ 37,000.00	$ (4,000.00)
Total Expenditures	33,000.00	33,000.00	$ 37,000.00	$ (4,000.00)
Receipts Over(Under) Expenditures	1,827.19	(124.54)		
Unencumbered Cash, Beginning	2,326.99	4,154.18		
Unencumbered Cash, Ending	$ 4,154.18	$ 4,029.64		

ELK COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 21,168.88	$ 19,718.24	$ 20,284.00	$ (565.76)
Delinquent Tax	529.41	754.56	398.00	356.56
Motor Vehicle Tax	2,012.19	1,968.68	1,950.00	18.68
Recreational Vehicle Tax	38.89	33.73	27.00	6.73
16/20 M Truck Tax	408.18	401.08	387.00	14.08
Commercial Vehicle Tax	79.23	65.90	93.00	(27.10)
Watercraft Tax	-	-	15.00	(15.00)
Rental Excise Tax	0.01	-	-	-
Total Receipts	24,236.79	22,942.19	$ 23,154.00	$ (211.81)
Expenditures				
Health				
Contractual Services	23,000.00	23,000.00	$ 26,000.00	$ (3,000.00)
Total Expenditures	23,000.00	23,000.00	$ 26,000.00	$ (3,000.00)
Receipts Over(Under) Expenditures	1,236.79	(57.81)		
Unencumbered Cash, Beginning	1,856.42	3,093.21		
Unencumbered Cash, Ending	$ 3,093.21	$ 3,035.40		

ELK COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 82,233.91	$ 139,552.57	$ 143,592.00	$ (4,039.43)
Delinquent Tax	2,719.75	3,527.60	2,616.00	911.60
Motor Vehicle Tax	10,870.00	7,647.08	7,580.00	67.08
Recreational Vehicle Tax	209.87	131.03	105.00	26.03
16/20 M Truck Tax	2,915.36	2,167.17	1,503.00	664.17
Commercial Vehicle Tax	428.18	256.00	360.00	(104.00)
Watercraft Tax	-	-	60.00	(60.00)
Rental Excise Tax	0.09	-	-	-
Use of Money and Property				
Sale of Surplus Equipment	-	66.25	-	66.25
Other Receipts				
Miscellaneous	112.91	-	-	-
Total Receipts	99,490.07	153,347.70	$ 155,816.00	$ (2,468.30)
Expenditures				
Agriculture				
Personal Services	69,251.46	69,197.92	$ 89,000.00	$ (19,802.08)
Contractual Services	5,466.89	7,783.62	16,600.00	(8,816.38)
Commodities	128,982.32	119,919.53	102,400.00	17,519.53
Reimbursed Expense	(85,857.70)	(92,124.75)	(55,000.00)	(37,124.75)
Total Agriculture	117,842.97	104,776.32	153,000.00	(48,223.68)
Operating Transfers to				
Road Equipment Reserve Fund	18,000.00	32,000.00	-	32,000.00
Total Expenditures	135,842.97	136,776.32	$ 153,000.00	$ (16,223.68)
Receipts Over(Under) Expenditures	(36,352.90)	16,571.38		
Unencumbered Cash, Beginning	39,865.23	3,512.33		
Unencumbered Cash, Ending	$ 3,512.33	$ 20,083.71		

ELK COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,122,723.92	$ 1,232,441.14	$ 1,268,263.00	$ (35,821.86)
Delinquent Tax	28,495.28	40,438.32	24,312.00	16,126.32
Motor Vehicle Tax	104,468.06	104,402.48	103,482.00	920.48
Recreational Vehicle Tax	2,016.67	1,789.40	1,432.00	357.40
16/20 M Truck Tax	23,452.66	20,828.06	20,523.00	305.06
Commercial Vehicle Tax	4,114.97	3,495.47	4,916.00	(1,420.53)
Watercraft Tax	-	-	818.00	(818.00)
Rental Excise Tax	0.84	-	-	-
In Lieu of Tax	250,000.00	250,000.00	251,300.00	(1,300.00)
Intergovernmental				
Federal Grants	88,063.53	28,867.48	-	28,867.48
State Grants	-	1,919.72	-	1,919.72
Connecting Links	32,640.20	32,162.47	38,000.00	(5,837.53)
Special City & County Highway	178,653.67	202,036.18	156,208.00	45,828.18
Equalization and Adjustment	5,730.33	11,523.33	8,700.00	2,823.33
Licenses, Fees, and Permits				
Service Fees	500.00	300.00	-	300.00
Use of Money and Property				
Sale of Surplus Equipment	1,421.25	-	-	-
Other Receipts				
Miscellaneous	250.00	89.32	-	89.32
Total Receipts	1,842,531.38	1,930,293.37	$ 1,877,954.00	$ 52,339.37
Expenditures				
Public Works				
Maintenance				
Personal Services	443,497.51	416,877.75	$ 428,080.00	$ (11,202.25)
Contractual Services	410,780.42	511,308.67	236,000.00	275,308.67

ELK COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Public Works				
Maintenance				
Commodities	$ 873,444.75	$ 986,904.78	$ 844,000.00	$ 142,904.78
Capital Outlay	118,169.00	-	376,509.00	(376,509.00)
Reimbursed Expense	(25,403.90)	(6,712.11)	(6,000.00)	(712.11)
Total Maintenance	1,820,487.78	1,908,379.09	1,878,589.00	29,790.09
Total Certified Budget			1,878,589.00	29,790.09
Adjustments for Qualifying Budget Credits			30,787.20	(30,787.20)
Total Expenditures	1,820,487.78	1,908,379.09	$ 1,909,376.20	$ (997.11)
Receipts Over(Under) Expenditures	22,043.60	21,914.28		
Unencumbered Cash, Beginning	39,235.62	61,279.22		
Unencumbered Cash, Ending	$ 61,279.22	$ 83,193.50		

ELK 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
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 113,766.97	$ 116,384.54	$ 119,327.00	$ (2,942.46)
Delinquent Tax	2,167.91	3,004.73	1,181.00	1,823.73
Motor Vehicle Tax	7,536.77	7,171.62	7,854.00	(682.38)
Recreational Vehicle Tax	144.36	127.84	114.00	13.84
16/20 M Truck Tax	2,245.40	2,239.25	2,277.00	(37.75)
Commercial Vehicle Tax	245.22	198.88	365.00	(166.12)
Watercraft Tax	-	-	79.00	(79.00)
Total Receipts	126,106.63	129,126.86	$ 131,197.00	$ (2,070.14)
Expenditures				
Public Safety				
Personal Services	25,003.71	26,773.00	$ 22,000.00	$ 4,773.00
Contractual Services	58,013.83	33,016.64	29,000.00	4,016.64
Commodities	26,974.77	59,623.99	48,000.00	11,623.99
Capital Outlay	-	-	8,304.00	(8,304.00)
Reimbursed Expense	(772.00)	-	-	-
Total Public Safety	109,220.31	119,413.63	107,304.00	12,109.63
Operating Transfers to Special Rural Fire Equipment Fund	-	-	30,000.00	(30,000.00)
Total Expenditures	109,220.31	119,413.63	$ 137,304.00	$ (17,890.37)
Receipts Over(Under) Expenditures	16,886.32	9,713.23		
Unencumbered Cash, Beginning	9,214.38	26,100.70		
Unencumbered Cash, Ending	$ 26,100.70	$ 35,813.93		

ELK COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 51,354.41	$ 59,324.00	$ 61,034.00	$ (1,710.00)
Delinquent Tax	1,308.72	1,854.03	1,197.00	657.03
Motor Vehicle Tax	5,175.06	4,775.63	4,731.00	44.63
Recreational Vehicle Tax	99.94	81.82	65.00	16.82
16/20 M Truck Tax	954.05	1,031.77	938.00	93.77
Commercial Vehicle Tax	203.83	159.89	225.00	(65.11)
Watercraft Tax	-	-	37.00	(37.00)
Rental Excise Tax	0.05	-	-	-
Total Receipts	59,096.06	67,227.14	$ 68,227.00	$ (999.86)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	57,480.00	67,070.00	$ 69,070.00	$ (2,000.00)
Total Expenditures	57,480.00	67,070.00	$ 69,070.00	$ (2,000.00)
Receipts Over(Under) Expenditures	1,616.06	157.14		
Unencumbered Cash, Beginning	-	1,616.06		
Unencumbered Cash, Ending	$ 1,616.06	$ 1,773.20		

ELK COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 8,764.36	$ 9,641.89	$ 9,567.00	$ 74.89
Total Receipts	8,764.36	9,641.89	$ 9,567.00	$ 74.89
Expenditures				
Health				
Contractual Services	10,218.00	10,789.74	$ 12,168.00	$ (1,378.26)
Total Expenditures	10,218.00	10,789.74	$ 12,168.00	$ (1,378.26)
Receipts Over(Under) Expenditures	(1,453.64)	(1,147.85)		
Unencumbered Cash, Beginning	2,601.49	1,147.85		
Unencumbered Cash, Ending	$ 1,147.85	$ -		

ELK COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 62,812.80	$ 104,042.95	$ 107,065.00	$ (3,022.05)
Delinquent Tax	1,527.26	2,189.23	2,099.00	90.23
Motor Vehicle Tax	4,973.64	5,841.17	5,788.00	53.17
Recreational Vehicle Tax	96.01	100.11	80.00	20.11
16/20 M Truck Tax	1,590.75	991.62	1,148.00	(156.38)
Commercial Vehicle Tax	195.92	195.58	275.00	(79.42)
Watercraft Tax	-	-	46.00	(46.00)
Rental Excise Tax	0.04	-	-	-
Total Receipts	71,196.42	113,360.66	$ 116,501.00	$ (3,140.34)
Expenditures				
Public Works				
Contractual Services	66,701.67	10,800.00	$ -	$ 10,800.00
Commodities	53,665.30	35,220.67	120,750.00	(85,529.33)
Total Expenditures	120,366.97	46,020.67	$ 120,750.00	$ (74,729.33)
Receipts Over(Under) Expenditures	(49,170.55)	67,339.99		
Unencumbered Cash, Beginning	55,932.69	6,762.14		
Unencumbered Cash, Ending	$ 6,762.14	$ 74,102.13		

ELK COUNTY, KANSAS
SPECIAL BUILDING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
Special Equipment Reserve Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,880.11	1,880.11
Unencumbered Cash, Ending	$ 1,880.11	$ 1,880.11

ELK COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 24,997.61	$ 28,221.27	$ 29,021.00	$ (799.73)
Delinquent Tax	547.47	817.64	-	817.64
Motor Vehicle Tax	1,977.16	2,324.34	2,302.00	22.34
Recreational Vehicle Tax	38.12	39.88	32.00	7.88
16/20 M Truck Tax	396.94	394.18	457.00	(62.82)
Commercial Vehicle Tax	77.86	77.84	109.00	(31.16)
Watercraft Tax	-	-	18.00	(18.00)
Rental Excise Tax	0.01	-	-	-
Total Receipts	28,035.17	31,875.15	$ 31,939.00	$ (63.85)
Expenditures				
General Government				
Contractual Services	29,773.00	30,884.00	$ 45,000.00	$ (14,116.00)
Total Expenditures	29,773.00	30,884.00	$ 45,000.00	$ (14,116.00)
Receipts Over(Under) Expenditures	(1,737.83)	991.15		
Unencumbered Cash, Beginning	14,323.56	12,585.73		
Unencumbered Cash, Ending	$ 12,585.73	$ 13,576.88		

ELK COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 8,764.35	$ 9,641.91	$ 9,567.00	$ 74.91
Total Receipts	8,764.35	9,641.91	$ 9,567.00	$ 74.91
Expenditures				
Culture and Recreation				
Contractual Services	10,608.00	10,790.36	$ 12,559.00	$ (1,768.64)
Total Expenditures	10,608.00	10,790.36	$ 12,559.00	$ (1,768.64)
Receipts Over(Under) Expenditures	(1,843.65)	(1,148.45)		
Unencumbered Cash, Beginning	2,992.11	1,148.46		
Unencumbered Cash, Ending	$ 1,148.46	$ 0.01		

ELK COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ 5,000.00	$ 10,000.00
Total Receipts	5,000.00	10,000.00
Expenditures		
General Government		
Capital Outlay	3,092.00	3,092.00
Total Expenditures and Transfers	3,092.00	3,092.00
Receipts Over(Under) Expenditures	1,908.00	6,908.00
Unencumbered Cash, Beginning	115,850.93	117,758.93
Unencumbered Cash, Ending	$ 117,758.93	$ 124,666.93

ELK COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	$ -	$ 7,000.00
Total Receipts	-	7,000.00
Expenditures		
Public Safety		
Contractual Services	12,371.83	-
Capital Outlay	26,479.07	31,500.00
Total Expenditures	38,850.90	31,500.00
Receipts Over(Under) Expenditures	(38,850.90)	(24,500.00)
Unencumbered Cash, Beginning	85,023.47	46,172.57
Unencumbered Cash, Ending	$ 46,172.57	$ 21,672.57

ELK COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 59,970.30	$ 60,015.84	$ 55,000.00	$ 5,015.84
Use of Money and Property				
Interest on Investments	782.00	529.51	-	529.51
Total Receipts	60,752.30	60,545.35	$ 55,000.00	$ 5,545.35
Expenditures				
Public Safety				
Contractual Services	16,353.19	16,032.72	$ 20,000.00	$ (3,967.28)
Capital Outlay	19,441.00	-	177,779.00	(177,779.00)
Total Expenditures	35,794.19	16,032.72	$ 197,779.00	$ (181,746.28)
Receipts Over(Under) Expenditures	24,958.11	44,512.63		
Unencumbered Cash, Beginning	123,779.04	148,737.15		
Unencumbered Cash, Ending	$ 148,737.15	$ 193,249.78		

ELK COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 175.00	$ 175.00
Licenses, Fees, and Permits		
Officer Fees	26,265.84	27,520.25
Other Receipts		
Miscellaneous	30.00	211.00
Total Cash Receipts	26,470.84	27,906.25
Expenditures		
General Government		
Personal Services	23,951.95	22,753.14
Commodities	1,431.86	2,357.41
Total General Government	25,383.81	25,110.55
Operating Transfers to		
General Fund	4,406.47	737.77
Total Expenditures	29,790.28	25,848.32
Receipts Over(Under) Expenditures	(3,319.44)	2,057.93
Unencumbered Cash, Beginning	3,598.46	279.02
Unencumbered Cash, Ending	$ 279.02	$ 2,336.95

ELK COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 921.00	$ 1,015.50
Total Receipts	921.00	1,015.50
Expenditures		
General Government		
Commodities	705.00	-
Total Expenditures	705.00	-
Receipts Over(Under) Expenditures	216.00	1,015.50
Unencumbered Cash, Beginning	1,384.39	1,600.39
Unencumbered Cash, Ending	$ 1,600.39	$ 2,615.89

ELK COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 921.00	$ 1,015.50
Total Receipts	921.00	1,015.50
Expenditures		
General Government		
Contractual Services	283.25	33.25
Total Expenditures	283.25	33.25
Receipts Over(Under) Expenditures	637.75	982.25
Unencumbered Cash, Beginning	3,244.46	3,882.21
Unencumbered Cash, Ending	$ 3,882.21	$ 4,864.46

ELK COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,684.00	$ 4,062.00
Total Receipts	3,684.00	4,062.00
Expenditures		
General Government		
Personal Services	4,028.73	6,758.27
Contractual Services	108.25	108.25
Commodities	893.90	-
Total Expenditures	5,030.88	6,866.52
Receipts Over(Under) Expenditures	(1,346.88)	(2,804.52)
Unencumbered Cash, Beginning	19,476.20	18,129.32
Unencumbered Cash, Ending	$ 18,129.32	$ 15,324.80

ELK COUNTY, KANSAS
SHERIFF'S EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 3,015.00
Licenses, Fees, and Permits		
Officer Fees	4,623.50	11,031.23
Total Receipts	4,623.50	14,046.23
Expenditures		
Public Safety		
Commodities	2,483.47	409.57
Capital Outlay	3,866.98	6,169.66
Total Expenditures	6,350.45	6,579.23
Receipts Over(Under) Expenditures	(1,726.95)	7,467.00
Unencumbered Cash, Beginning	3,476.42	1,749.47
Unencumbered Cash, Ending	$ 1,749.47	$ 9,216.47

ELK COUNTY, KANSAS
ROAD EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Noxious Weed Fund	$ 18,000.00	$ 32,000.00
Total Receipts	18,000.00	32,000.00
Expenditures		
Public Works		
Contractual Services	40,000.00	-
Capital Outlay	13,500.00	-
Total Expenditures	53,500.00	-
Receipts Over(Under) Expenditures	(35,500.00)	32,000.00
Unencumbered Cash, Beginning	69,000.00	33,500.00
Unencumbered Cash, Ending	$ 33,500.00	$ 65,500.00

ELK COUNTY, KANSAS
CDBG MICRO LOAN FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 48.84	$ -
Total Receipts	48.84	-
Expenditures		
Economic Development		
Contractual Services	48.84	-
Total Expenditures and Transfers	48.84	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

ELK COUNTY, KANSAS
FEMA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	15.73	15.73
Unencumbered Cash, Ending	$ 15.73	$ 15.73

ELK COUNTY, KANSAS
EMERGENCY PREPAREDNESS PLANNING GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 6,105.00	$ 6,105.00
Total Receipts	6,105.00	6,105.00
Expenditures		
General Government		
Commodities	4,000.00	4,000.00
Total Expenditures	4,000.00	4,000.00
Receipts Over(Under) Expenditures	2,105.00	2,105.00
Unencumbered Cash, Beginning	8,999.71	11,104.71
Unencumbered Cash, Ending	$ 11,104.71	$ 13,209.71

ELK COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,480.00	$ 3,970.00
Total Receipts	1,480.00	3,970.00
Expenditures		
General Government		
Contractual Services	6,807.01	3,702.16
Commodities	-	541.61
Total Expenditures	6,807.01	4,243.77
Receipts Over(Under) Expenditures	(5,327.01)	(273.77)
Unencumbered Cash, Beginning	14,973.12	9,646.11
Unencumbered Cash, Ending	$ 9,646.11	$ 9,372.34

ELK COUNTY, KANSAS
OTHER GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	10,000.00	-
Total Expenditures	10,000.00	-
Receipts Over(Under) Expenditures	(10,000.00)	-
Unencumbered Cash, Beginning	39,187.85	29,187.85
Unencumbered Cash, Ending	$ 29,187.85	$ 29,187.85

ELK COUNTY, KANSAS
CORONAVIRUS RELIEF GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 479,494.05	$ -
Total Receipts	479,494.05	-
Expenditures		
General Government		
Contractual Services	474,494.05	5,000.00
Total Expenditures	474,494.05	5,000.00
Receipts Over(Under) Expenditures	5,000.00	(5,000.00)
Unencumbered Cash, Beginning	-	5,000.00
Unencumbered Cash, Ending	$ 5,000.00	$ -

ELK COUNTY, KANSAS
AMERICAN RESCUE PLAN ACT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 245,711.50
Use of Money and Property		
Interest on Investments	-	258.17
Total Receipts	-	245,969.67
Expenditures		
General Government		
Contractual Services	-	236,605.57
Total Expenditures	-	236,605.57
Receipts Over(Under) Expenditures	-	9,364.10
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 9,364.10

ELK COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 569.50	$ 647.35
Total Receipts	569.50	647.35
Expenditures		
General Government		
Contractual Services	284.75	-
Total Expenditures	284.75	-
Receipts Over(Under) Expenditures	284.75	647.35
Unencumbered Cash, Beginning	1,675.87	1,960.62
Unencumbered Cash, Ending	$ 1,960.62	$ 2,607.97

ELK COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 5,322.50	$ 520.00
Total Receipts	5,322.50	520.00
Expenditures		
Public Safety		
Capital Outlay	763.05	-
Total Expenditures	763.05	-
Receipts Over(Under) Expenditures	4,559.45	520.00
Unencumbered Cash, Beginning	1,863.72	6,423.17
Unencumbered Cash, Ending	$ 6,423.17	$ 6,943.17

ELK COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	2,449.66	2,449.66
Unencumbered Cash, Ending	$ 2,449.66	$ 2,449.66

ELK COUNTY, KANSAS
FISH AND GAME PROSECUTING FEE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Culture and Recreation		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	175.00	175.00
Unencumbered Cash, Ending	$ 175.00	$ 175.00

ELK COUNTY, KANSAS
RURAL FIRE DISTRICT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 56.62	$ 3.65
Other Receipts		
Donations	1,180.00	700.00
Total Receipts	1,236.62	703.65
Expenditures		
Public Safety		
Contractual Services	2,585.00	-
Total Expenditures	2,585.00	-
Receipts Over(Under) Expenditures	(1,348.38)	703.65
Unencumbered Cash, Beginning	8,824.64	7,476.26
Unencumbered Cash, Ending	$ 7,476.26	$ 8,179.91

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Elk Falls City - General	$ -	$ 8,851.92	$ 8,851.92	$ -
Grenola City - General	-	77,662.60	77,662.60	-
Grenola City - Library	-	3,720.28	3,720.28	-
Grenola City - Specials	-	600.00	600.00	-
Howard City - General	-	108,313.49	108,313.49	-
Howard City - Employee Benefit	-	33,260.61	33,260.61	-
Howard City - Special Liability	-	5,628.70	5,628.70	-
Howard City - Library	-	43,476.11	43,476.11	-
Howard City - Emergency Equipment	-	7,614.32	7,614.32	-
Longton City - General	-	68,346.87	68,346.87	-
Longton City - Bond	-	24,482.60	24,482.60	-
Longton City - Library	-	8,131.03	8,131.03	-
Longton City - Utility Specials	-	1,100.00	1,100.00	-
Moline City - General	-	78,818.19	78,818.19	-
Moline City - Special Liability	-	12,792.31	12,792.31	-
Moline City - Employee Benefits	-	21,450.38	21,450.38	-
Moline City - Bond	-	7,892.58	7,892.58	-
Moline City - Library	-	11,002.27	11,002.27	-
Subtotal Cities	-	523,144.26	523,144.26	-
Townships:				
Elk Falls Township - General	-	980.78	980.78	-
Greenfield Township - General	-	7,099.89	7,099.89	-
Painterhood Township - General	-	622.09	622.09	-
Subtotal Townships	-	8,702.76	8,702.76	-
Schools:				
USD No. 205 - General	-	1,445.86	1,445.86	-
USD No. 205 - Capital Outlay	-	606.77	606.77	-
USD No. 205 - Supplemental General	-	1,225.11	1,225.11	-
USD No. 282 - General	-	316,537.24	316,537.24	-
USD No. 282 - Supplemental General	-	413,253.22	413,253.22	-
USD No. 282 - Capital Outlay	-	81,247.57	81,247.57	-
USD No. 283 - General	-	115,038.37	115,038.37	-
USD No. 283 - Capital Outlay	-	19,332.10	19,332.10	-
USD No. 283 - Bond and Interest	-	261.45	261.45	-
USD No. 283 - Supplemental General	-	237,334.91	237,334.91	-
USD No. 389 - General	-	6,522.63	6,522.63	-
USD No. 389 - Bond	-	4,484.62	4,484.62	-
USD No. 389 - Capital Outlay	-	3,037.74	3,037.74	-
USD No. 389 - Recreation	-	1,199.92	1,199.92	-
USD No. 389 - Supplemental General	-	6,855.59	6,855.59	-
USD No. 462 - General	-	33,643.40	33,643.40	-
USD No. 462 - Capital Outlay	-	17,688.67	17,688.67	-
USD No. 462 - Recreation	-	2,216.27	2,216.27	-
USD No. 462 - Bond	-	36,983.65	36,983.65	-
USD No. 462 - Supplemental General	-	42,419.57	42,419.57	-
USD No. 484 - General	-	45,042.76	45,042.76	-
USD No. 484 - Bond	-	10,825.90	10,825.90	-
USD No. 484 - Capital Outlay	-	18,131.27	18,131.27	-
USD No. 484 - Supplemental General	-	44,263.96	44,263.96	-
USD No. 484 - Recreation	-	3,912.34	3,912.34	-
Subtotal Schools	-	1,463,510.89	1,463,510.89	-

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cemeteries:				
Elk Falls Cemetery	$ -	$ 9,892.04	$ 9,892.04	$ -
Piedmont Cemetery	-	1,696.83	1,696.83	-
Longton Cemetery	-	7,569.88	7,569.88	-
Oak Valley Cemetery	-	4,411.63	4,411.63	-
Mt Zion Cemetery	-	4,827.12	4,827.12	-
Greenfield Cemetery	-	14,131.24	14,131.24	-
Cresco Cemetery	-	4,218.95	4,218.95	-
Wildcat Cemetery	-	20,005.35	20,005.35	-
Painterhood Cemetery	-	3,904.62	3,904.62	-
Grace Lawn Cemetery	-	35,301.98	35,301.98	-
Subtotal Cemeteries	-	105,959.64	105,959.64	-
Watershed Districts:				
WS Dist No. 31 - General	-	5,019.55	5,019.55	-
WS Dist No. 34 - General	-	2,132.98	2,132.98	-
WS Dist No. 47 - General	0.96	83,808.25	83,808.34	0.87
WS Dist No. 59 - General	-	115.16	115.16	-
WS Dist No. 83 - General	-	440.65	440.65	-
WS Dist No. 92 - General	-	840.71	840.71	-
Subtotal Watershed Districts	0.96	92,357.30	92,357.39	0.87
Rolling Prairie Extension Service:				
Rolling Prairie Extension Service	-	77,804.59	77,804.59	-
Subtotal Rolling Prairie Extension Service	-	77,804.59	77,804.59	-
Regional Library:				
SEK Library General	-	41,670.00	41,670.00	-
SEK Library Employee Benefits	-	2,874.55	2,874.55	-
Subtotal Regional Library	-	44,544.55	44,544.55	-
Total Subdivisions	0.96	2,316,023.99	2,316,024.08	0.87
State Funds:				
State Educational Building	-	32,417.44	32,417.44	-
State Institutional Building	-	16,208.76	16,208.76	-
Total State Funds	-	48,626.20	48,626.20	-
Other Agency Funds:				
Health Claims	55,651.10	156,781.16	160,373.33	52,058.93
Motor Vehicle Licenses	-	243,676.21	243,676.21	-
Driver License Fees	-	8,906.83	8,802.83	104.00
Game Licenses	-	4,038.70	4,038.70	-
Heritage Trust	-	2,031.00	-	2,031.00
Clerk of Court Release	-	828.00	828.00	-
Sales Tax	-	198,622.58	198,622.58	-
Tax Foreclosure Sale	10,322.98	-	-	10,322.98
Sheriff Safety	-	4,190.00	-	4,190.00
Sheriff	0.54	19,148.30	19,148.30	0.54
Law Library	13,795.30	1,751.14	50.00	15,496.44
Total Other Agency Funds	79,769.92	639,973.92	635,539.95	84,203.89

ELK COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 3,315,959.66	$ 5,277,256.36	$ 5,190,832.66	$ 3,402,383.36
Delinquent Tax	48,302.76	166,825.37	188,411.12	26,717.01
Motor Vehicle Tax	89,809.54	486,623.65	489,852.17	86,581.02
Recreational Vehicle Tax	1,708.34	8,228.78	8,011.98	1,925.14
In Lieu of Tax	1,378,795.20	1,095,997.88	950,000.00	1,524,793.08
Commercial Vehicle Tax	337.50	18,202.35	18,539.85	-
Rental Excise Tax	-	-	-	-
Neighborhood Revitalization	100.75	-	-	100.75
Total Distributable Funds:	4,835,013.75	7,053,134.39	6,845,647.78	5,042,500.36
Total Agency Funds	$ 4,914,784.63	$ 10,057,758.50	$ 9,845,838.01	$ 5,126,705.12

ELK COUNTY, KANSAS
Reconciliation of 2020 Tax Roll
For the Year Ended December 31, 2021

County Clerk's Abstract of Taxes Levied		$ 5,346,598.64
Add: Supplemental Tax Roll		3,225.66
Deduct: Taxes Abated		(6,310.56)
Tax Roll as Adjusted		$ 5,343,513.74
County Treasurer's Accounting		
Net Current Tax Collections		$ 5,181,405.87
Uncollected:		
Personal Property	6,857.57	
Real Estate	149,200.30	
Special Assessments	6,050.00	
Total Uncollected		162,107.87
Net Tax Roll		$ 5,343,513.74

Jarred Gilmore Phillips

Board of County Commissioners
Elk County, Kansas

In planning and performing our audit of the financial statement of the Elk County, Kansas as of and for the year ended December 31, 2021 in accordance with auditing standards generally accepted in the United States of America, we considered Elk County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Elk County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Elk County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Preparation of Financial Statement

Accounting standards states the client must be able to accept responsibility and be able to identify a material misstatement when reviewing the financial statement, including footnotes and supplemental information. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the County staff does not have the ability to process and prepare the required financial statement, including footnotes. The potential effects of this material weakness could be unrecognized errors on the financial statement. While we recognize that this condition is not unusual for a County your size, it is important that you be aware of this condition for financial reporting purposes. Management and the County Commission should continually be aware of the financial reporting of the County and changes in reporting requirements.

Equipment Inventory

K.S.A. 19-2687 requires each county in the state, each county officer and head of a department or office to make a personal investigation, inspection and inventory of the kind, amount and location of all personal property owned by said county and located in or under the supervision of such office or department. This should be completed and filed with the County Clerk by December 31 of each year. The Sheriff's office and Maintenance department have not complied with the statute. We suggest that the County Commission review the statute in its entirety and get into compliance.

Credit Cards and Charge Accounts

During our testing of County credit cards, we identified some charges on the VISA card, which did not contain adequate supporting documentation. We would like to point out that all disbursements of the County should be supported by a written claim against the County and the County charge cards should not be used for personal use. Unsupported disbursements could be cause for unallowable expenses under current Kansas statutes and deemed for personal use. There were many items that had a personal nature to them purchased with the card and a few restaurant receipts with no detailed receipt. If these are legitimate County expenses, notations should be made to allow approvers and outsiders to know why items of a personal nature were purchased and detail of restaurant receipts should be obtained when eating out.

This communication is intended solely for the information and use of management, County Commission, and others within the Elk County, Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 26, 2022