BROWN COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2021

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Brown County, Kansas

FINANCIAL STATEMENTS
December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Brown County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or the 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 the County as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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.

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-related municipal entity and the summary of receipts and disbursements-agency funds (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*. The tax roll reconciliation and schedule of receipts and disbursements-special obligation sales tax revenue bond (Schedules 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

September 1, 2022

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

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 705,393	$ -	$ 3,595,546	$ 4,000,942	$ 299,997	$ -	$ 299,997
Special Purpose Funds:							
Road and Bridge	1,680,845	-	3,114,697	2,662,559	2,132,983	10,420	2,143,403
Special Machinery	469,770	-	127,995	122,995	474,770	-	474,770
Health	836	-	65,304	65,000	1,140	-	1,140
Historical Society	191	-	51,957	51,626	522	-	522
Employee Benefits	340,757	-	1,648,853	1,401,102	588,508	-	588,508
Election	19,094	-	100,863	76,330	43,627	-	43,627
Extension Council	1,250	-	102,562	102,000	1,812	-	1,812
Mental Health	885	-	70,626	70,200	1,311	-	1,311
Developmental Services	328	-	27,158	27,052	434	-	434
Capital Improvement	1,585,503	-	373,332	499,278	1,459,557	-	1,459,557
Technology	48,504	-	19,368	13,601	54,271	-	54,271
Conservation	[1,061]	-	27,909	26,588	260	-	260
CARES Act	26,345	-	-	26,345	-	-	-
American Rescue Plan Act	-	-	928,848	9,288	919,560	-	919,560
Appraisers	26,186	-	233,043	215,587	43,642	-	43,642
Neighborhood Revitalization	-	-	260,559	260,559	-	-	-
Ambulance	101	-	257,048	254,644	2,505	-	2,505
Noxious Weed	81,237	-	128,777	129,813	80,201	-	80,201
Alcohol	14,708	-	15,744	16,142	14,310	-	14,310
Drug Forfeiture	3,049	-	-	-	3,049	-	3,049
Special Parks and Recreation	110	-	6,933	7,000	43	-	43
Worthless Checks	4,672	-	280	3,234	1,718	-	1,718
Diversion	1,420	-	21,817	9,672	13,565	-	13,565
911	40,129	-	67,560	80,641	27,048	-	27,048
BR CA Drug Forfeiture	3,581	-	-	-	3,581	-	3,581
Juvenile Justice Prevention	825	-	62,465	36,119	27,171	-	27,171
Juvenile Justice Core	14,377	-	286,442	243,123	57,696	-	57,696
Federal Match	445	-	-	-	445	-	445
Adult Community Corrections	30,204	-	279,239	238,323	71,120	-	71,120
Sheriff's Income	1,989	-	27,118	6,221	22,886	-	22,886
CC123	160	-	2,830	627	2,363	341	2,704
Bond and Interest Fund:							
Bond and Interest	304,752	-	-	304,752	-	-	-
Business Funds:							
Services for the Elderly	25,954	-	126,292	99,376	52,870	-	52,870
Solid Waste	250,291	-	858,655	918,226	190,720	50,642	241,362
Total Primary Government	5,682,830	-	12,889,820	11,978,965	6,593,685	61,403	6,655,088
Related Municipal Entity:							
Extension Council	195,519	-	123,721	116,802	202,438	-	202,438
Total Reporting Entity (Excluding Agency Funds)	$ 5,878,349	$ -	$ 13,013,541	$ 12,095,767	$ 6,796,123	$ 61,403	$ 6,857,526

COMPOSITION OF CASH:	
Bank of Blue Valley	
Checking - County	$ 21,447,384
Checking - Sherriff's Office	66,714
Checking - District Court	83,516
Checking - Extension Council	102,438
Certificate of Deposit - Extension Council	100,000
Citizens State Bank	
Checking - County	92,230
Checking - Law Library	83,055
Cash on Hand	500
Total Cash	21,975,836
Less Agency Funds per Schedule 4	15,118,310
Total Reporting Entity (excluding Agency Funds)	$ 6,857,526

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Brown County, Kansas, is a municipal corporation governed by an elected three-member commission. These regulatory financial statements presents Brown County (the primary government) and its related municipal entity. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents.

Extension Council. The Brown County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements that are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated $102,000 to the Extension Council in 2021. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Brown County Courthouse, Hiawatha, Kansas.

Housing Authority of Brown County, Kansas. The County, in conjunction with six other counties in northeast Kansas, formed the Housing Authority of Brown County, Kansas. Each County appoints one member to the Authority's governing board. The purpose of the Authority is to provide an entity for obtaining Section 8 and other housing assistance from the federal government for the provision of housing to low-income renters within the seven-county area. The Authority does not constitute a direct financial burden on the County, and it is not anticipated that this will change. Complete financial statements for the Housing Authority of Brown County, Kansas may be obtained at its administrative offices.

Basis of Accounting

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

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

Regulatory Basis Fund Types

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

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

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

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Agency Fund - used to report assets held by the County in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County was not required to hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget for the year ended December 31, 2021 was amended for the Solid Waste 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

A legal operating budget is not required for certain special purpose, capital project, trust and agency funds. Funds which require a legal operating budget are listed in Schedule 1 on page 11.

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.

NOTE 2 - DEPOSITS

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

Investments. 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. As of December 31, 2021, the County held no such investments.

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, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

As of December 31, 2021, the County's carrying amount of deposits was $21,975,836 and the bank balance was $22,756,759. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, $900,631 was covered by federal depository insurance, $8,000,000 was secured by a letter of credit in the County's name, $4,108,404 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the remaining balance of $9,747,724 was unsecured as of December 31, 2021, which is a violation of K.S.A. 9-1402.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 - 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 by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

NOTE 3 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 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 $294,942 for the year ended December 31, 2021.

Net Pension Liability. As of December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,984,848. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup of KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 4 - COMPENSATED ABSENCES

The County's policy regarding compensated absences is as follows:

Vacation leave accumulates on a sliding scale based on length of employment, carries over to the following year and will be paid upon termination. Vacation leave for full-time employees accumulates in the following manner:

Years of Service	Full Time Employees Earnings	Maximum Accumulation
Under 5 years	8 hours per month	144 working hours
5 to 9 years	8 hours per month	160 working hours
10 to 14 years	10 hours per month	176 working hours
15 to 19 years	12 hours per month	192 working hours
20 and more years	14 hours per month	208 working hours

Sick leave accumulates at a rate of 8 hours per month for full-time employees. Upon termination of employment, an employee who has accumulated 720 hours of sick leave shall be entitled to receive 173 hours of sick leave payout. Employees who accumulate 1,080 of accumulated sick leave shall be entitled to receive 260 hours of sick leave payout at the end of their employment.

The liability for accrued vacation and sick leave payable as of December 31, 2021 is $136,306.

NOTE 5 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

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 help 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.

NOTE 6 - 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 has been unable to obtain liability, property, or 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 Counties Association Risk Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premium to KCAMP for its property and liability insurance. 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

The County has also joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premium to KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KWORCC 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 KWORCC management

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

During the ordinary course of its operations, the County is a parry to various claims, legal actions and complaints. In the opinion of management and legal counsel, no such claims, legal actions or complaints would not have a material effect on any of the financial statements of the County as of December 31, 2021.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on any of the financial statements of the County as of December 31, 2021.

NOTE 8 - CONTRACTUAL OBLIGATIONS

Town and Country EMS Service. The County entered into an agreement with Town and Country EMS, LLC, in which Town and Country EMS agrees to provide ambulance services to the City of Hiawatha and other agreed to areas of Brown County. The agreement is scheduled for March 12, 2019, through August 28, 2025. Under the agreement, the County will subsidize Town and Country EMS in the amount of $254,578 per year, less $7,810 per month to satisfy the purchase of ambulance equipment.

NOTE 9 - CAPITAL LEASES

During the year ended December 31, 2021, the following changes occurred in long-term liabilities:

Type of Issue	Balance January 1, 2021	Additions	Deletions	Balance December 21, 2021	Interest Paid
Capital leases	$228,332	$ 52,995	$ 89,127	$ 192,200	$ 7,943

The following table details the County's outstanding capital lease agreements as of December 31, 2021:

Capital leases	Date of Issue	Final Maturity	Interest Rate	Original Amount	Amount Outstanding
911 Call Center Equip	1/22/2018	3/1/2023	3.42%	$ 331,268	$ 139,205
RB3 Backhoe	6/29/2021	6/29/2024	0.95%	52,995	52,995
					$ 192,200

Annual debt service requirements to maturity for the leases is as follows:

Year ending December 31,	Principal	Interest
2022	$ 85,929	$ 5,274
2023	88,438	2,765
2024	17,833	174
Total	$ 192,200	$ 8,212

NOTE 10 - INTERFUND TRANSFERS

The following transfers were made during 2021:

From	To	Amount	Regulatory Authority
General Fund	Capital Improvement Fund	$ 144,500	K.S.A. 19-120
Road and Bridge Fund	Special Machinery Fund	75,000	K.S.A. 68-141g
Road and Bridge Fund	Capital Improvement Fund	198,852	K.S.A. 19-120
Election Fund	Capital Improvement Fund	4,980	K.S.A. 19-120
Capital Improvement Fund	General Fund	270,611	K.S.A. 19-120
Capital Improvement Fund	Election Fund	1,500	K.S.A. 19-120
Capital Improvement Fund	Appraisers Fund	5,800	K.S.A. 19-120
Capital Improvement Fund	Noxious Weed Fund	3,900	K.S.A. 19-120
Capital Improvement Fund	Services for the Elderly Fund	4,300	K.S.A. 19-120
Capital Improvement Fund	Solid Waste Fund	4,400	K.S.A. 19-120
Appraisers Fund	Capital Improvement Fund	20,000	K.S.A. 19-120
Noxious Weed Fund	Capital Improvement Fund	5,000	K.S.A. 19-120
Bond and Interest Fund	General Fund	304,752	Bond Covenant
		$ 1,043,595	

NOTE 11 - COMPLIANCE WITH KANSAS STATUES

Schedule 1 has been prepared in order to show compliance with the budget laws of Kansas. As shown in Schedule 1, the County was in violation of K.S.A. 79-2935 as expenditures chargeable to the current year exceeded the certified budget in the 911 Fund, Bond and Interest Fund, and Solid Waste Fund.

Brown County, Kansas
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over [Under]
Governmental Type Funds:					
General Funds:					
General	$ 3,845,458	$ 227,110	$ 4,072,568	$ 4,000,942	$ [71,626]
Special Purpose Funds:					
Road and Bridge	3,600,000	-	3,600,000	2,662,559	[937,441]
Health	65,000	-	65,000	65,000	-
Historical Society	52,500	-	52,500	51,626	[874]
Employee Benefits	1,650,000	-	1,650,000	1,401,102	[248,898]
Election	113,020	-	113,020	76,330	[36,690]
Extension Council	102,000	-	102,000	102,000	-
Mental Health	70,200	-	70,200	70,200	-
Developmental Services	27,052	-	27,052	27,052	-
Technology	40,000	-	40,000	13,601	[26,399]
Conservation	27,500	-	27,500	26,588	[912]
Appraisers	235,440	-	235,440	215,587	[19,853]
Ambulance	255,000	-	255,000	254,644	[356]
Noxious Weed	150,000	-	150,000	129,813	[20,187]
Alcohol	29,000	-	29,000	16,142	[12,858]
Special Parks and Recreation	8,000	-	8,000	7,000	[1,000]
911	50,000	-	50,000	80,641	30,641
Bond and Interest Fund:					
Bond and Interest	-	-	-	304,752	304,752
Business Funds:					
Services for the Elderly	135,000	-	135,000	99,376	[35,624]
Solid Waste	857,115	-	857,115	918,226	61,111
Total Primary Government	$ 11,312,285	$ 227,110	$ 11,539,395	$ 10,523,181	$ [1,016,214]

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 1,546,105	$ 1,521,882	$ 24,223
Intergovernmental	1,004,260	900,000	104,260
Fines and fees	110,368	115,000	[4,632]
Use of money and property	105,038	200,000	[94,962]
Reimbursements	227,110	265,000	[37,890]
Miscellaneous	27,301	200,000	[172,699]
Transfers in	575,364	-	575,364
Total Receipts	3,595,546	$ 3,201,882	$ 393,664
Expenditures			
County Commissioners	526,840	$ 750,000	$ [223,160]
County Clerk	144,142	145,685	[1,543]
County Treasurer	236,721	227,000	9,721
County Attorney	157,711	150,000	7,711
Register of Deeds	82,458	92,740	[10,282]
Sheriff	1,482,073	1,159,631	322,442
Janitor	221,713	270,020	[48,307]
District Court	169,597	158,711	10,886
Emergency Preparedness	44,972	65,615	[20,643]
Computer	177,519	178,116	[597]
Jail	582,770	572,440	10,330
Miscellaneous	59,926	75,500	[15,574]
Transfers out	114,500	-	114,500
Adjustment for qualifying budget credits	-	227,110	[227,110]
Total Expenditures	4,000,942	$ 4,072,568	$ [71,626]
Receipts Over [Under] Expenditures	[405,396]		
Unencumbered Cash, Beginning	705,393		
Unencumbered Cash, Ending	$ 299,997		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 2,497,804	$ 2,486,844	$ 10,960
Intergovernmental	616,893	459,395	157,498
Total Receipts	3,114,697	$ 2,946,239	$ 168,458
Expenditures			
Personal services	432,553	$ 430,432	$ 2,121
Contractual services	96,332	2,417,500	[2,321,168]
Capital outlay	200,699	585,068	[384,369]
Commodities	1,659,123	167,000	1,492,123
Transfers out	273,852	-	273,852
Total Expenditures	2,662,559	$ 3,600,000	$ [937,441]
Receipts Over [Under] Expenditures	452,138		
Unencumbered Cash, Beginning	1,680,845		
Unencumbered Cash, Ending	$ 2,132,983		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Special Machinery Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Lease proceeds	$ 75,000
Transfers in	52,995
Total Receipts	127,995
Expenditures	
Capital outlay	122,995
Total Expenditures	122,995
Receipts Over [Under] Expenditures	5,000
Unencumbered Cash, Beginning	469,770
Unencumbered Cash, Ending	$ 474,770

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Health Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 65,304	$ 65,162	$ 142
Total Receipts	65,304	$ 65,162	$ 142
Expenditures			
Appropriation	65,000	$ 65,000	$ -
Total Expenditures	65,000	$ 65,000	$ -
Receipts Over [Under] Expenditures	304		
Unencumbered Cash, Beginning	836		
Unencumbered Cash, Ending	$ 1,140		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Historical Society Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 51,957	$ 51,755	$ 202
Total Receipts	51,957	$ 51,755	$ 202
Expenditures			
Appropriation	51,626	$ 52,500	$ [874]
Total Expenditures	51,626	$ 52,500	$ [874]
Receipts Over [Under] Expenditures	331		
Unencumbered Cash, Beginning	191		
Unencumbered Cash, Ending	$ 522		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 1,547,578	$ 1,548,150	$ [572]
Benefit contributions	32,891	-	32,891
Miscellaneous	68,384	-	68,384
Total Receipts	1,648,853	$ 1,548,150	$ 100,703
Expenditures			
Social security	225,772	$ 320,000	$ [94,228]
Retirement	304,678	320,000	[15,322]
Workmen's compensation	37,983	40,000	[2,017]
Unemployment insurance	658	10,000	[9,342]
Health insurance	832,011	960,000	[127,989]
Total Expenditures	1,401,102	$ 1,650,000	$ [248,898]
Receipts Over [Under] Expenditures	247,751		
Unencumbered Cash, Beginning	340,757		
Unencumbered Cash, Ending	$ 588,508		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Election Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 99,363	$ 98,637	$ 726
Transfers in	1,500	-	1,500
Total Receipts	100,863	$ 98,637	$ 2,226
Expenditures			
Personal services	32,520	$ 37,060	$ [4,540]
Contractual services	33,062	17,000	16,062
Commodities	5,768	50,000	[44,232]
Capital outlay	-	8,960	[8,960]
Transfers out	4,980	-	4,980
Total Expenditures	76,330	$ 113,020	$ [36,690]
Receipts Over [Under] Expenditures	24,533		
Unencumbered Cash, Beginning	19,094		
Unencumbered Cash, Ending	$ 43,627		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Extension Council Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 102,562	$ 102,186	$ 376
Total Receipts	102,562	$ 102,186	$ 376
Expenditures			
Appropriation	102,000	$ 102,000	$ -
Total Expenditures	102,000	$ 102,000	$ -
Receipts Over [Under] Expenditures	562		
Unencumbered Cash, Beginning	1,250		
Unencumbered Cash, Ending	$ 1,812		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Health Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 70,626	$ 70,322	$ 304
Total Receipts	70,626	$ 70,322	$ 304
Expenditures			
Appropriation	70,200	$ 70,200	$ -
Total Expenditures	70,200	$ 70,200	$ -
Receipts Over [Under] Expenditures	426		
Unencumbered Cash, Beginning	885		
Unencumbered Cash, Ending	$ 1,311		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Developmental Services Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 27,158	$ 27,092	$ 66
Total Receipts	27,158	$ 27,092	$ 66
Expenditures			
Appropriation	27,052	$ 27,052	$ -
Total Expenditures	27,052	$ 27,052	$ -
Receipts Over [Under] Expenditures	106		
Unencumbered Cash, Beginning	328		
Unencumbered Cash, Ending	$ 434		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Capital Improvement Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Transfers in	$ 373,332
Total Receipts	373,332
Expenditures	
Contractual services	73,779
Commodities	90,775
Capital outlay	44,213
Transfers out	290,511
Total Expenditures	499,278
Receipts Over [Under] Expenditures	[125,946]
Unencumbered Cash, Beginning	1,585,503
Unencumbered Cash, Ending	$ 1,459,557

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Technology Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Intergovernmental	$ 19,368	$ 25,000	$ [5,632]
Total Receipts	19,368	$ 25,000	$ [5,632]
Expenditures			
Contractual services	13,601	$ 40,000	$ [26,399]
Total Expenditures	13,601	$ 40,000	$ [26,399]
Receipts Over [Under] Expenditures	5,767		
Unencumbered Cash, Beginning	48,504		
Unencumbered Cash, Ending	$ 54,271		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Conservation Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 27,909	$ 27,802	$ 107
Total Receipts	27,909	$ 27,802	$ 107
Expenditures			
Appropriations	26,588	$ 27,500	$ [912]
Total Expenditures	26,588	$ 27,500	$ [912]
Receipts Over [Under] Expenditures	1,321		
Unencumbered Cash, Beginning	[1,061]		
Unencumbered Cash, Ending	$ 260		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
CARES Act Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Federal grant	$ -
Total Receipts	-
Expenditures	
Contractual services	26,345
Total Expenditures	26,345
Receipts Over [Under] Expenditures	[26,345]
Unencumbered Cash, Beginning	26,345
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
American Rescue Plan Act Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Federal grant	$ 928,848
Total Receipts	928,848
Expenditures	
Contractual services	9,288
Total Expenditures	9,288
Receipts Over [Under] Expenditures	919,560
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 919,560

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Appraisers Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 222,381	$ 221,758	$ 623
Reimbursements	4,862	-	4,862
Transfers in	5,800	-	5,800
Total Receipts	233,043	$ 221,758	$ 11,285
Expenditures			
Personal services	168,685	$ 196,612	$ [27,927]
Contractual services	17,420	7,000	10,420
Commodities	9,482	21,400	[11,918]
Transfers out	20,000	10,428	9,572
Total Expenditures	215,587	$ 235,440	$ [19,853]
Receipts Over [Under] Expenditures	17,456		
Unencumbered Cash, Beginning	26,186		
Unencumbered Cash, Ending	$ 43,642		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Neighborhood Revitalization Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Taxes	$ 260,559
Total Receipts	260,559
Expenditures	
Distributions	260,559
Total Expenditures	260,559
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Ambulance Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 257,048	$ 256,848	$ 200
Total Receipts	257,048	$ 256,848	$ 200
Expenditures			
Appropriation	254,644	$ 255,000	$ [356]
Total Expenditures	254,644	$ 255,000	$ [356]
Receipts Over [Under] Expenditures	2,404		
Unencumbered Cash, Beginning	101		
Unencumbered Cash, Ending	$ 2,505		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 103,730	$ 102,907	$ 823
Customer charges	3,794	-	3,794
Reimbursement	17,353	-	17,353
Transfers in	3,900	-	3,900
Total Receipts	128,777	$ 102,907	$ 25,870
Expenditures			
Personal services	64,832	$ 53,000	$ 11,832
Contractual services	4,527	5,000	[473]
Commodities	53,451	82,000	[28,549]
Capital outlay	2,003	10,000	[7,997]
Transfers out	5,000	-	5,000
Total Expenditures	129,813	$ 150,000	$ [20,187]
Receipts Over [Under] Expenditures	[1,036]		
Unencumbered Cash, Beginning	81,237		
Unencumbered Cash, Ending	$ 80,201		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Alcohol Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 15,744	$ 29,000	$ [13,256]
Total Receipts	15,744	$ 29,000	$ [13,256]
Expenditures			
Appropriation	16,142	$ 29,000	$ [12,858]
Total Expenditures	16,142	$ 29,000	$ [12,858]
Receipts Over [Under] Expenditures	[398]		
Unencumbered Cash, Beginning	14,708		
Unencumbered Cash, Ending	$ 14,310		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Drug Forfeiture Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	3,049
Unencumbered Cash, Ending	$ 3,049

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Special Parks and Recreation Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 6,933	$ 8,000	$ [1,067]
Total Receipts	6,933	$ 8,000	$ [1,067]
Expenditures			
Appropriation	7,000	$ 8,000	$ [1,000]
Total Expenditures	7,000	$ 8,000	$ [1,000]
Receipts Over [Under] Expenditures	[67]		
Unencumbered Cash, Beginning	110		
Unencumbered Cash, Ending	$ 43		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Worthless Checks Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Miscellaneous	$ 280
Total Receipts	280
Expenditures	
Contractual services	3,234
Total Expenditures	3,234
Receipts Over [Under] Expenditures	[2,954]
Unencumbered Cash, Beginning	4,672
Unencumbered Cash, Ending	$ 1,718

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Diversion Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
District court	$ 21,797
Reimbursement	20
Total Receipts	21,817
Expenditures	
Contractual services	9,426
Commodities	246
Total Expenditures	9,672
Receipts Over [Under] Expenditures	12,145
Unencumbered Cash, Beginning	1,420
Unencumbered Cash, Ending	$ 13,565

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
911 Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 67,560	$ 65,000	$ 2,560
Total Receipts	67,560	$ 65,000	$ 2,560
Expenditures			
Contractual services	80,641	$ 50,000	$ 30,641
Total Expenditures	80,641	$ 50,000	$ 30,641
Receipts Over [Under] Expenditures	[13,081]		
Unencumbered Cash, Beginning	40,129		
Unencumbered Cash, Ending	$ 27,048		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
BR CA Drug Forfeiture Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	3,581
Unencumbered Cash, Ending	$ 3,581

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Prevention Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
State appropriation	$ 62,465
Total Receipts	62,465
Expenditures	
Personal services	35,477
Commodities	642
Total Expenditures	36,119
Receipts Over [Under] Expenditures	26,346
Unencumbered Cash, Beginning	825
Unencumbered Cash, Ending	$ 27,171

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Core Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
State appropriation	$ 286,442
Total Receipts	286,442
Expenditures	
Personal services	154,064
Contractual services	22,851
Commodities	19,329
Miscellaneous	46,879
Total Expenditures	243,123
Receipts Over [Under] Expenditures	43,319
Unencumbered Cash, Beginning	14,377
Unencumbered Cash, Ending	$ 57,696

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Federal Match Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Reimbursements	$ -
Total Receipts	-
Expenditures	
Personal services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	445
Unencumbered Cash, Ending	$ 445

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Adult Community Corrections Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
State appropriation	$ 279,239
Total Receipts	279,239
Expenditures	
Personal services	150,750
Contractual services	1,949
Commodities	26,079
Miscellaneous	59,545
Total Expenditures	238,323
Receipts Over [Under] Expenditures	40,916
Unencumbered Cash, Beginning	30,204
Unencumbered Cash, Ending	$ 71,120

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Sheriff's Income Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Miscellaneous	$ 27,118
Total Receipts	27,118
Expenditures	
Miscellaneous	6,221
Total Expenditures	6,221
Receipts Over [Under] Expenditures	20,897
Unencumbered Cash, Beginning	1,989
Unencumbered Cash, Ending	$ 22,886

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
CC123 Fund*
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Miscellaneous	$ 2,830
Total Receipts	2,830
Expenditures	
Contractual services	627
Total Expenditures	627
Receipts Over [Under] Expenditures	2,203
Unencumbered Cash, Beginning	160
Unencumbered Cash, Ending	$ 2,363

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Bond and Interest Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Transfers out	$ 304,752	$ -	$ 304,752
Total Expenditures	304,752	$ -	$ 304,752
Receipts Over [Under] Expenditures	[304,752]		
Unencumbered Cash, Beginning	304,752		
Unencumbered Cash, Ending	$ -		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Services for the Elderly Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 120,436	$ 119,901	$ 535
Charges to customers	1,556	-	1,556
Transfers in	4,300	-	4,300
Total Receipts	126,292	$ 119,901	$ 6,391
Expenditures			
Personal services	70,435	$ 70,000	$ 435
Contractual services	13,081	32,500	[19,419]
Commodities	15,860	23,500	[7,640]
Capital outlay	-	9,000	[9,000]
Total Expenditures	99,376	$ 135,000	$ [35,624]
Receipts Over [Under] Expenditures	26,916		
Unencumbered Cash, Beginning	25,954		
Unencumbered Cash, Ending	$ 52,870		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Solid Waste Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Landfill fees	$ 736,211	$ 690,000	$ 46,211
Reimbursements	6,896	-	6,896
Miscellaneous	111,148	-	111,148
Transfers in	4,400	-	4,400
Total Receipts	858,655	$ 690,000	$ 168,655
Expenditures			
Personal services	160,541	$ 140,000	$ 20,541
Contractual services	684,313	607,000	77,313
Commodities	55,388	50,000	5,388
Capital outlay	17,984	60,115	[42,131]
Total Expenditures	918,226	$ 857,115	$ 61,111
Receipts Over [Under] Expenditures	[59,571]		
Unencumbered Cash, Beginning	250,291		
Unencumbered Cash, Ending	$ 190,720		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Related Municipal Entity - Extension Council
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
County appropriations	$ 102,000
State salary reimbursement	17,998
Education services	2,037
Miscellaneous	1,686
Total Receipts	123,721
Expenditures	
Personal services	106,419
Contractual services	7,847
Commodities	1,447
Capital outlay	1,089
Total Expenditures	116,802
Receipts Over [Under] Expenditures	6,919
Unencumbered Cash, Beginning	195,519
Unencumbered Cash, Ending	$ 202,438

See independent auditor's report on the financial statements.

SCHEDULE 4

Brown County, Kansas
Summary of Receipts and Disbursements - Actual
Agency Funds
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Taxation and Clearing Accounts	$ 121,849	$ 14,934,256	$ 14,916,941	$ 139,164
Inmate Account	35,244	15,484	39,405	11,323
Inmate Commissary	498	-	498	-
Micro Loan Account	78,992	4,188	-	83,180
District Court	69,649	352,512	338,645	83,516
Law Library	75,360	8,161	466	83,055
Community Corrections	23,803	75,817	67,115	32,505
Special MVT	[9,076]	97,814	52,112	36,626
Other Clearing Accounts	12,710,062	32,059,184	30,120,305	14,648,941
Total Agency Funds	$ 13,106,381	$ 47,547,416	$ 45,535,487	$ 15,118,310