

**Geary County, Kansas**

**Regulatory Basis  
Financial Statement  
December 31, 2021**

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## INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners  
Geary County, Kansas

### **Adverse and Unmodified Opinions**

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

#### *Adverse Opinion in U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of 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 Opinion on U.S. Generally Accepted Accounting Principles**

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 Responsibility 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 relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As described 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

## **Management's Responsibility 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 Responsibility 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 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 judgement 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 statements.
- 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 and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 - 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 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.

James Gordon + Associates CPA, P.A.

James Gordon & Associates CPA, P.A.  
Manhattan, Kansas  
September 26, 2022



Geary County, Kansas

Statement 1

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	\$ 5,710,819		\$ 14,891,280	\$ 13,250,009	\$ 7,352,090	\$ 495,218	\$ 7,847,308
<b>Special Purpose Funds</b>							
Animal Shelter	41,199	-	44,040	82,628	2,611	-	2,611
Appraiser's	125,349	-	389,775	327,753	187,371	1,670	189,041
Big Lakes Development Center	3,585	-	93,987	89,984	7,588	-	7,588
Bond Supervision Fee	27,609	-	3,882	-	31,491	-	31,491
Capital Improvements	1,149,618	-	275,732	625,911	799,439	34,259	833,698
Concealed Weapon/KORA	102,093	-	16,989	849	118,233	-	118,233
County Facilities	467,482	-	192,999	4,850	655,631	4,100	659,731
Neighborhood Revitalization Rebate	367,064	-	81,574	133,105	315,533	-	315,533
Economic Development	7,743	-	137,037	134,005	10,775	-	10,775
Election	420,346	-	202,277	92,135	530,488	167	530,655
Employee Benefits	2,022,838	-	4,073,024	3,594,651	2,501,211	25,478	2,526,689
Extension Office	17,329	-	342,363	327,904	31,788	-	31,788
Fire District No. 1	142,750	-	162,929	136,096	169,583	12,712	182,295
Free Fair/4-H	1,116	-	20,245	19,425	1,936	-	1,936
Health Department Capital Outlay	542,402	-	-	-	542,402	-	542,402
Health Department	705,531	-	815,951	818,080	703,402	17,241	720,643
Highway Federal Funds Exchange	377,436	-	127,958	-	505,394	-	505,394
Historical Society	4,759	-	90,550	85,649	9,660	-	9,660
Hospital	21,484	-	23,048	38,161	6,371	-	6,371
Juvenile Detention Center	11,442	-	168,479	171,062	8,859	-	8,859
Juvenile Diversion	20,074	-	103	-	20,177	-	20,177
Law Enforcement	119,994	-	3	31,274	88,723	2,000	90,723
Library	3,808	-	97,574	94,996	6,386	-	6,386
Noxious Weed	58,098	-	201,074	168,008	91,164	1,431	92,595
Noxious Weed Capital Outlay	87,834	-	-	-	87,834	-	87,834
Parks and Recreation	37,305	-	10,085	11,162	36,228	286	36,514
Pawnee Mental Health	6,944	-	201,300	192,852	15,392	-	15,392
PBC-Pennell-Courthouse	91,067	-	-	-	91,067	-	91,067
Road and Bridge	1,165,228	-	3,371,868	2,920,394	1,616,702	399,478	2,016,180
Senior Citizens	6,474	-	174,282	167,000	13,756	-	13,756
Solid Waste Environmental Hazard	117,827	-	-	40,150	77,677	-	77,677
Special Alcohol Program	102,759	-	29,589	24,853	107,495	-	107,495
Special Bridge	1,118,553	-	361,712	1,067,477	412,788	46,734	459,522
Sports Complex	306,643	-	103,926	-	410,569	-	410,569
VIN Fees	394,838	-	155,093	121,424	428,507	-	428,507
Court Trustee Fees	436,218	-	337,353	321,798	451,773	2,338	454,111
Miscellaneous Non-Budgeted	5,155,958	-	4,865,650	3,246,919	6,774,689	286,923	7,061,612

Geary County, Kansas

Statement 1

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Bond and Interest Funds</b>							
Bond and Interest	-	-	-	-	-	-	-
Hospital Bond and Interest	2,263,336	-	2,609,329	1,963,000	2,909,665	-	2,909,665
Hospital No Funds Warrants	-	-	538,706	510,545	28,161	-	28,161
Eagle Ridge Benefit	24,406	-	5,683	5,980	24,109	-	24,109
Refunding Bond	4,448	-	36,232	40,680	-	-	-
<b>Business Funds</b>							
Cloud County Community College	263,663	-	51,522	106,682	208,503	15,099	223,602
Convention and Tourism	247,534	-	623,936	578,474	292,996	25,079	318,075
911 System	220,228	-	398	6,271	214,355	-	214,355
Senate Bill No. 50 CO.911	492,044	-	249,956	277,391	464,609	111,348	575,957
Sewer District No. 4	22,944	-	25,632	10,273	38,303	345	38,648
Waste Disposal	427,144	-	1,997,133	2,025,744	398,533	162,437	560,970
Water District No. 2	31,147	-	19,840	16,783	34,204	810	35,014
<b>Related Municipal Entities</b>							
Public Building Commission	2,039,401	-	1,049,142	1,102,705	1,985,838	-	1,985,838
<b>Total Financial Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 27,535,911</u>	<u>\$ -</u>	<u>\$ 39,271,240</u>	<u>\$ 34,985,092</u>	<u>\$ 31,822,059</u>	<u>\$ 1,645,153</u>	<u>\$ 33,467,212</u>

<b>Composition of Cash</b>	
Checking Account	\$ 53,824,497
Petty Cash and Change Funds	1,092
Money Market	9,476
Municipal Investment Pool	1,667,038
Certificates of Deposit	520,547
Total Related Municipal Entities	<u>1,985,838</u>
<b>Total Primary Government</b>	58,008,488
Less: Agency Funds per Schedule 3	<u>(24,541,276)</u>
<b>Total Financial Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 33,467,212</u>

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



## Geary County, Kansas

### Notes to the Financial Statement December 31, 2021

#### 1. Summary of Significant Accounting Policies

##### (a) Financial Reporting County

Geary County, Kansas (the County) is a municipal corporation governed by an elected three-member board of commissioners. The financial statement presents Geary County, the primary government. A primary government is a legal County or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate.

For financial reporting purposes, the financial activities of the following special districts are accounted for as if they were part of the County's operations in business funds because the County's governing body, in separate session, serves as the governing body for each of these special districts:

Fire District No. 1  
Fire District No. 1 – Special Fire Protection Reserve  
Sewer District No. 4  
Water District No. 2

##### Public Building Commission

The Public Building Commission (PBC) is included in the County's reporting entity because of the significance of its operational or financial relationship with the County, and because it was established to benefit the County and its constituents. The PBC section of this financial statement includes financial data of the related municipal entity. The PBC is reported separately to emphasize that it is legally separate from the County. The PBC has no separate accounting policies.

##### Geary County Hospital

The Geary County Hospital Board operates the County's hospital (the Hospital). The Hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the Hospital. The Hospital's financial statements are not included in the County's audited financial statements.

As of April 30, 2021, the date of the last available audited financial statements, the Hospital was operating under the assumption that it will continue as a going concern.

##### (b) Regulatory Basis Fund Types

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 Projects and tax levies for long-term debt) that are intended for specific purposes.

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

## Geary County, Kansas

### Notes to the Financial Statement December 31, 2021

#### 1. Summary of Significant Accounting Policies

##### (b) Regulatory Basis Fund Types, Continued

Capital Project fund – used to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of goods or services.

Agency fund – funds used to report assets held by the County in a purely custodial capacity.

##### (c) 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 investment balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG 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.

##### (d) 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 budget:

- a) Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
- b) Publication in the local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- c) Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of a notice of a hearing.
- d) Adoption of the final budget on or before August 25<sup>th</sup>.

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 20<sup>th</sup>. The County did not hold a revenue neutral rate hearing for this year.

# Geary County, Kansas

## Notes to the Financial Statement December 31, 2021

### 1. Summary of Significant Accounting Policies, Continued

#### (d) Budgetary Information, Continued

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.

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 for individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for the capital project funds, agency funds, the miscellaneous nonbudgeted funds, and the following special purpose and business funds:

Capital Improvements	Noxious Weed Capital Outlay
County Facilities	Solid Waste
Health Department Capital Outlay	Special Bridge
Highway Federal Funds Exchange	Vin Fees
Law Enforcement	

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.

#### e) Investment Earnings

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Emergency 911, Register of Deeds Technology, various capital project funds, and Bond & Interest funds based on their average cash balances throughout the year. All other investment earnings are credited to the General Fund.

#### f) Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursement under KMAAG regulatory basis of accounting.

# Geary County, Kansas

## Notes to the Financial Statement December 31, 2021

### 1. Summary of Significant Accounting Policies, Continued

#### g) Property Tax

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied 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 the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year prior to January 1st of the ensuing year.

### 2. Stewardship, Compliance and Accountability

#### Budget Violation

K.S.A. 79-2935 states that expenditures, including encumbrances, in any lawfully budgeted fund shall not exceed the adopted budget of expenditures plus any reimbursements (budget credits) of current year expenditures for such fund for that budget year. Animal Shelter Fund exceeded the adopted budget by \$47,557 which appears to be a violation of this statute. Juvenile Detention exceeded the adopted budget by \$4,830 which appears to be a violation of this statute. Hospital No Funds Warrant exceeded the adopted budget by \$41,073 which appears to be a violation of this statute. Convention and Tourism Fund exceeded the adopted budget by \$8,327 which appears to be a violation of this statute.

### 3. Deposits and Investments

As of December 31, 2021, the County has the following investment and maturity.

Investment Type	Fair Value	Investment Maturities (in Years)		Rating U.S.
		Less than 1	1 - 2	
KS Municipal Investment Pool	\$ 1,667,041	\$ 1,667,038	\$ -	S&P AAAFS1+

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, 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.

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.

## Geary County, Kansas

### Notes to the Financial Statement December 31, 2021

#### 3. Deposits and Investments, Continued

*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". The County's designated "peak periods" from November 30 through January 30 and April 30 through June 30.

At December 31, 2021, the County has invested \$1,667,038 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

At year-end, the carrying amount of the County's deposits were \$54,354,520. The bank balance was \$54,510,996. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$974,200 was covered by federal depository insurance and \$53,536,796 was collateralized by securities held by the pledging financial institutions' agents in the County's name.

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

#### Related Municipal Entity

At December 31, 2021, the carrying amount of the PBC deposits were \$1,985,838. The difference between the carrying amount and the bank balance is outstanding checks and deposits. Of the bank balance, \$250,000 was covered by the FDIC insurance, and \$1,735,837 was collateralized by securities held by the pledging financial institutions' agents in the PBC's name.

#### 4. Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Projects</u>	<u>Project Authorization</u>	<u>Expended To Date</u>
Bridge Projects	\$ 1,826,087	\$ 1,179,755
Facilities Projects	2,683,444	2,633,601
Roads and Streets Projects	748,186	747,846

## Geary County, Kansas

### Notes to the Financial Statement December 31, 2021

#### 5. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority for the year ended December 31, 2021 were as follows:

From	To	Regulatory Authority	Amount
Convention and Tourism	Sports Complex	K.S.A. 12-1694	\$ 103,926
Law Enforcement	General	Home Rule 1-12-76	16,734
American Rescue Plan Act (ARPA)	General	Home Rule 1-12-76	698
Fire District No. 1	Fire District No. 1 Special Fire Protection Reserve	K.S.A. 19-3612c	50,000
Covid19 Relief (SPARK)	General	K.S.A. 19-119	868,691

#### 6. Industrial Revenue Bonds

The County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets or revenues of the private-sector entities serviced by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. At December 31, 2021, there was two industrial revenue bonds outstanding. At December 31, 2021 the aggregate outstanding principal amount was \$3,347,171.

#### 7. Long-Term Debt

##### Related Municipal Entity

##### Revenue Bonds

The PBC is a related municipal entity of the City. The PBC has authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by a governmental entity. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity which operates it. The operating governmental entity guarantees the rentals under the PBC lease. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitation of the County. All revenues from rents are pledged for debt service on the revenue bonds. For the payment of its lease obligations, if necessary, the County may levy taxes on all taxable tangible property within its territorial jurisdiction.



# Geary County, Kansas

## Notes to the Financial Statement December 31, 2021

### 7. Long-Term Debt, Continued

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>									
Series 2013 - Refunding Bond	1.70%	04/01/13	\$ 360,000	09/01/21	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 680
Series 2016 - Refunding Bond	3.00 - 5.00%	11/01/16	27,345,000	09/01/36	23,870,000	-	1,100,000	22,770,000	863,000
Series 2017 - Bond	3.00 - 4.00%	09/28/17	102,100	04/01/37	90,000	-	4,000	86,000	1,980
<b>Subtotal Bonds</b>					24,000,000	-	1,144,000	22,856,000	865,660
<b>Intergovernmental Contracts</b>									
Convention Center Contract - ED (Gen Fund)	0.00%	12/17/02	1,500,000	12/31/23	225,000	-	75,000	150,000	-
Convention Center Contract - CVB	0.00%	12/17/02	1,000,000	12/31/23	225,000	-	75,000	150,000	-
<b>Capital Leases</b>									
911 System Equipment	1.96%	05/15/15	175,000	05/15/22	37,411	-	26,299	11,112	504
Detention Center	2.40 - 3.50%	06/15/15	3,350,000	08/01/26	1,930,000	-	300,000	1,630,000	55,565
<b>No Fund Warrants</b>									
Hospital	2.27%	05/21/20	1,933,000	05/21/24	1,933,000	-	452,700	1,480,300	58,242
<b>Subtotal Contracts, Leases, Warrants</b>					4,350,411	-	928,999	3,421,412	114,311
<b>Total Contractual Indebtedness</b>					<u>\$ 28,350,411</u>	<u>\$ -</u>	<u>\$ 2,072,999</u>	<u>\$ 26,277,412</u>	<u>\$ 979,971</u>
<b>Public Building Commission</b>									
Series 2012 - Revenue Bond	3.00 - 4.00%	05/01/12	1,220,000	05/01/32	790,000	-	55,000	735,000	27,585
Series 2015 - Refunding Revenue Bond	2.40 - 3.50%	06/15/15	3,350,000	08/01/26	1,930,000	-	300,000	1,630,000	55,565
Series 2016 - Refunding Revenue Bond	3.00%	09/01/16	4,310,000	08/01/31	3,785,000	-	290,000	3,495,000	110,650
<b>Total Public Building Commission</b>					<u>\$ 6,505,000</u>	<u>\$ -</u>	<u>\$ 645,000</u>	<u>\$ 5,860,000</u>	<u>\$ 193,800</u>

# Geary County, Kansas

## Notes to the Financial Statement December 31, 2021

### 7. Long-Term Debt, Continued

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

	Years								
	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Total
<b>Geary County</b>									
<b>Principal</b>									
General Obligation Bonds	\$ 1,149,000	\$ 1,195,000	\$ 1,245,000	\$ 1,305,000	\$ 1,370,000	\$ 7,566,000	\$ 9,020,000	\$ 6,000	\$22,856,000
Intergovernmental Contracts	150,000	150,000	-	-	-	-	-	-	300,000
Capital Leases	321,112	315,000	325,000	335,000	345,000	-	-	-	1,641,112
No Fund Warrants	482,400	493,400	504,500	-	-	-	-	-	1,480,300
<b>Total Principal</b>	<u>2,102,512</u>	<u>2,153,400</u>	<u>2,074,500</u>	<u>1,640,000</u>	<u>1,715,000</u>	<u>7,566,000</u>	<u>9,020,000</u>	<u>6,000</u>	<u>26,277,412</u>
<b>Interest</b>									
General Obligation Bonds	820,890	774,989	727,276	665,164	600,051	2,282,658	827,213	68	6,698,309
Intergovernmental Contracts	-	-	-	-	-	-	-	-	-
Capital Leases	48,870	41,375	32,713	22,963	12,075	-	-	-	157,996
No Fund Warrants	28,128	17,052	5,726	-	-	-	-	-	50,906
<b>Total Interest</b>	<u>897,888</u>	<u>833,416</u>	<u>765,715</u>	<u>688,127</u>	<u>612,126</u>	<u>2,282,658</u>	<u>827,213</u>	<u>68</u>	<u>6,907,211</u>
<b>Total Principal &amp; Interest</b>	<u>\$ 3,000,400</u>	<u>\$ 2,986,816</u>	<u>\$ 2,840,215</u>	<u>\$ 2,328,127</u>	<u>\$ 2,327,126</u>	<u>\$ 9,848,658</u>	<u>\$ 9,847,213</u>	<u>\$ 6,068</u>	<u>\$33,184,623</u>
<b>Public Building Commission</b>									
<b>Principal</b>									
Public Building Commission	\$ 670,000	\$ 685,000	\$ 705,000	\$ 730,000	\$ 750,000	\$ 2,245,000	\$ 75,000	\$ -	\$ 5,860,000
<b>Interest</b>									
Public Building Commission	179,593	161,308	141,350	119,813	96,750	224,469	1,500	-	924,783
<b>Total Principal &amp; Interest</b>	<u>\$ 849,593</u>	<u>\$ 846,308</u>	<u>\$ 846,350</u>	<u>\$ 849,813</u>	<u>\$ 846,750</u>	<u>\$ 2,469,469</u>	<u>\$ 76,500</u>	<u>\$ -</u>	<u>\$ 6,784,783</u>

## Geary County, Kansas

### Notes to the Financial Statement December 31, 2021

#### 8. Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. The County pays 50% of a single premium for each retiree until age 65 and each retiree is responsible for the balance.

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

#### 9. Compensated Absences

The County's annual leave policy allows employees to accumulate time based on hours worked per pay period and months of continuous service as follows:

Full-time employees working at least 75 hours per pay period will earn leave as follows:

Months of Continuous Service	Annual Leave Earned/Hour	Maximum Accrual for 75 Hour Pay Period	Maximum Accrual for 80 Hour Pay Period	Maximum Accrual for 86 Hour Pay Period	Maximum Payout Upon Separation of Service
0 to 11	.040 hours	3.00 hours	3.20 hours	3.45 hours	40 hours
12 to 83	.062 hours	4.65 hour	4.97 hours	5.33 hours	128 hours
84 to 167	.077 hours	5.77 hours	6.17 hours	6.62 hours	160 hours
Over 168	.100 hours	7.50 hours	8.00 hours	8.60 hours	240 hours

Regular part-time employees working more than 25 hours per week but less than 37.5 hours per week will earn annual leave at the rate listed above with the maximum accrual per pay period and maximum payout being the same as the 75 hour per pay period employee.

Annual leave is earned by the pay period and may not be taken until it appears on the employee's current earnings statement. Non-exempt employees' leave may be taken in no less than quarter-hour increments. Exempt employees may use leave in one-half or full day increments only.

Sick Leave Earned/Hour	Maximum Accrual for 75 Hour Pay Period	Maximum Accrual for 80 Hour Pay Period	Maximum Accrual for 86 Hour Pay Period
.05 hours	3.75 hours	4 hours	4.3 hours

Regular part-time employees working more than 25 hours per week but less than 37.5 hours per week will earn sick leave at the rate listed above for the 75 hour per pay period employee.

Sick leave is earned by the pay period and may not be taken until it appears on the employee's pay stub. Sick leave must be used in increments not less than a quarter of an hour. Upon retirement, employees that are KPERS eligible are compensated at their current rate of pay for the lesser of one-third of the sick leave or 480 hours.

## Geary County, Kansas

### Notes to the Financial Statement December 31, 2021

#### 9. Compensated Absences, Continued

The County's policy regarding vacation leave allows full-time employees (defined as those working 38.5 or more hours per week) to accumulate vacation time based on years of continuous service. Annual leave is calculated as follows:

<u>Years of Service</u>	<u>Vacation hours Awarded</u>
0 to 4	80 hours
5 to 9	96 hours
10 to 14	120 hours
15 to 24	160 hours
Over 24	200 hours

Expenses for accumulated vacation and sick leave earned by the employees of the County are recorded when paid or taken by the employee. The County's policies regarding vacations, short-term sick leave, and personal time off are combined into an annual leave category. The annual leave policy permits employees to accumulate a maximum of 12 to 21 days. Upon termination or resignation from service with the County, employees are entitled to payment of all annual leave earned prior to termination or resignation. All regular full-time employees earn and accumulate extended sick leave at the rate of 1.85 hours for each regular pay period of service. Upon retirement, an employee may receive compensation for accumulated extended sick leave at the rates in the County's extended sick leave payout table. To qualify for extended sick leave payment, an employee must have 384 hours accumulated. The County will pay 120 hours' compensation for 384 hours accumulated up to a maximum 376 hours' compensation for 768 hours accumulated. At December 31, 2021, the County's potential liability for accumulated vacation and sick leave was approximately \$961,302 and \$1,859,978, respectively. This is not reflected in the financial statement.

#### 10. 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](http://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.

## **Geary County, Kansas**

### **Notes to the Financial Statement December 31, 2021**

#### **10. Defined Benefit Pension Plan, Continued**

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 KPERS for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$897,917 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 \$6,390,427. 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 for the fiscal year ended December 31, 2020. 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 website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

#### **11. Deferred Compensation Plan**

The County offers its employees a choice of deferred compensation plans created in accordance with Internal Revenue Code section 457. The plan is available to all employees and permit them to defer a portion of their salary until future years. The County does not contribute to the plan.

#### **12. Related Municipal Entity – Rental Income**

The PBC has a lease agreement with the Cloud County Community College for lease of the building. Lease payments are to be in amounts adequate to pay the PBC's principal and interest maturities on its revenue bonds payable. Future payments due from the Cloud County Community College are expected to mirror the 2012 revenue bonds of the PBC.

The PBC has a lease agreement with the Geary County Hospital for lease of the Hospital. Lease payments are to be in amounts adequate to pay the PBC's principal and interest maturities on its revenue bonds payable. Future payments due from the Hospital are expected to mirror the 2016 revenue bonds of the PBC.

The PBC has a lease agreement with the County for lease of the Detention Center. Lease payments are to be in amounts adequate to pay the PBC's principal and interest maturities on its revenue bonds payable. Future payments due from the City are expected to mirror the 2015 revenue bonds of the PBC.

## **Geary County, Kansas**

### **Notes to the Financial Statement December 31, 2021**

#### **13. 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; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC) public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreements to participate provide that KCAMP and KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORCC management. Settled claims resulting from these risks has not exceeded commercial insurance coverage in any of the past three fiscal years.

#### **14. Tax Abatement**

The County enter into property tax abatement agreements with local businesses for the purpose of economic development within the County. These exemptions may be granted for a maximum of ten years. The amount of County tax payments abated during 2021 was \$66,666.



## Geary County, Kansas

### Notes to the Financial Statement December 31, 2021

#### 15. Prior Period Adjustment

The 2020 financial statement has been restated to record activity not previously accounted for or accounted for incorrectly. The effect of the restatement is an increase to beginning unencumbered cash in the below funds:

General Fund	\$ 328,010
Concealed Weapon/KORA	15,818
VIN Fees	96,613
Register of Deeds-Technology	2,267
Covid19 Relief (SPARK)	<u>2,757,101</u>
	<u>\$ 3,199,809</u>

In addition, the county did not account for the below Agency funds in the prior year. The effect of the restatement is an increase beginning unencumbered cash in the below Agency funds:

District Court	\$ 1,032
Inmate Commissary	37,613
Inmate	33,163
Attorney Diversion	203,296
Geary County Law Library	110,064
Flex Spending Account	<u>7,045</u>
	<u>\$ 392,213</u>

#### 16. Subsequent Events

The County has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report which is the date the financial statement was available for issue.

**Regulatory Required  
Supplementary Information**

**Summary of Expenditures – Actual and Budget  
(Budgeted Funds Only)  
Regulatory Basis  
For the Year Ended December 31, 2021**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
<b>General</b>	\$ 15,454,113	\$ -	\$ 15,454,113	\$ 13,250,009	\$ (2,204,104)
<b>Special Purpose Funds:</b>					
Animal Shelter	35,071	-	35,071	82,628	47,557
Appraiser's	404,731	-	404,731	327,753	(76,978)
Big Lakes Development Center	91,554	-	91,554	89,984	(1,570)
Bond Supervision Fee	18,500	-	18,500	-	(18,500)
Capital Improvements *	861,101	-	861,101	625,911	(235,190)
Concealed Weapon/KORA	100,052	-	100,052	849	(99,203)
County Facilities *	875,160	-	875,160	4,850	(870,310)
Neighborhood Revitalization Rebate	262,506	-	262,506	133,105	(129,401)
Economic Development	137,127	-	137,127	134,005	(3,122)
Election	389,124	-	389,124	92,135	(296,989)
Employee Benefits	4,876,755	-	4,876,755	3,594,651	(1,282,104)
Extension Office	334,056	-	334,056	327,904	(6,152)
Fire District No. 1	215,335	-	215,335	136,096	(79,239)
Free Fair/4-H	19,800	-	19,800	19,425	(375)
Health Department Capital Outlay *	538,060	-	538,060	-	(538,060)
Health Department	1,109,553	-	1,109,553	818,080	(291,473)
Highway Federal Funds Exchange *	506,025	-	506,025	-	(506,025)
Historical Society	88,149	-	88,149	85,649	(2,500)
Hospital	72,144	-	72,144	38,161	(33,983)
Juvenile Detention Center	166,232	-	166,232	171,062	4,830
Juvenile Diversion	5,860	-	5,860	-	(5,860)
Law Enforcement *	121,495	-	121,495	31,274	(90,221)

**Summary of Expenditures – Actual and Budget  
(Budgeted Funds Only)  
Regulatory Basis  
For the Year Ended December 31, 2021**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
<b>Special Purpose Funds (Continued):</b>					
Library	95,897	-	95,897	94,996	(901)
Noxious Weed	216,291	-	216,291	168,008	(48,283)
Noxious Weed Capital Outlay *	75,911	-	75,911	-	(75,911)
Parks and Recreation	30,542	-	30,542	11,162	(19,380)
Pawnee Mental Health	194,119	-	194,119	192,852	(1,267)
Road and Bridge	3,240,170	-	3,240,170	2,920,394	(319,776)
Senior Citizens	170,148	-	170,148	167,000	(3,148)
Solid Waste Environmental Hazard*	79,677	-	79,677	40,150	(39,527)
Special Alcohol Program	118,491	-	118,491	24,853	(93,638)
Special Bridge *	1,339,673	-	1,339,673	1,067,477	(272,196)
Sport Complex	472,134	-	472,134	-	(472,134)
Vin Fees *	420,402	-	420,402	121,424	(298,978)
Court Trustee Fees	535,600	-	535,600	321,798	(213,802)
<b>Bond and Interest Funds:</b>					
Bond and Interest	8	-	8	-	(8)
Hospital Bond and Interest	3,902,309	-	3,902,309	1,963,000	(1,939,309)
Hospital No Funds Warrant	469,472	-	469,472	510,545	41,073
Eagle Ridge Benefit	5,980	-	5,980	5,980	-
Refunding Bond	51,361	-	51,361	40,680	(10,681)
<b>Business Funds</b>					
Cloud County Community College	307,754	-	307,754	106,682	(201,072)
Convention and Tourism	570,147	-	570,147	578,474	8,327
911 System	220,228	-	220,228	6,271	(213,957)
Senate Bill No. 50 CO.911	773,165	-	773,165	277,391	(495,774)
Sewer District No. 4	34,158	-	34,158	10,273	(23,885)
Waste Disposal	2,157,360	-	2,157,360	2,025,744	(131,616)
Water District No. 2	28,344	-	28,344	16,783	(11,561)

\* Funds not required by statute to be budgeted

**General**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 8,084,540	\$ 8,319,873	\$ (235,333)
Delinquent Tax	289,361	165,878	123,483
Motor Vehicle Tax	962,333	861,935	100,398
Recreational Vehicle Tax	9,826	8,101	1,725
Watercraft Tax	7,557	8,146	(589)
Commercial Vehicle Tax	19,688	16,059	3,629
16/20 M Vehicle Tax	9,874	10,989	(1,115)
Vehicle Excise Tax	2,279	-	2,279
Federal Grants	493	-	493
Local Sales Tax	2,188,338	1,975,000	213,338
Interest on Idle Funds	47,076	250,000	(202,924)
District Court Record Searches	-	50,000	(50,000)
PILT	42,205	-	42,205
Compensating Use Tax	504,158	-	504,158
Local Alcoholic Tax	9,380	7,760	1,620
Civil Process Fees	-	25,000	(25,000)
District Court Income	-	100,000	(100,000)
Flood Control Rentals	39,893	44,769	(4,876)
Inmate Phone/ Email System (direct)	-	25,000	(25,000)
Interest and Fees on Delinquent Tax	300,718	95,000	205,718
Juvenile Detention	121,512	75,000	46,512
Law Enforcement Fees	118,287	25,000	93,287
Neighborhood Revitalization Rebate Fees	15,313	10,000	5,313
Officers' Fees ROD	389,720	185,000	204,720
Planner Position	-	19,471	(19,471)
Prisoner Board	428,539	380,000	48,539
Antique Tags	4,332	2,000	2,332
Admin Fee - Community Corrections	-	11,880	(11,880)
Charges for Services	318,188	-	318,188
Miscellaneous Receipts	84,477	-	84,477
Website Access	7,070	5,000	2,070
Transfer in	886,123	137,904	748,219
<b>Total Receipts</b>	<u>14,891,280</u>	<u>\$ 12,814,765</u>	<u>\$ 2,076,515</u>

See the independent auditor's report on regulatory required supplementary information.

**General**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

Expenditures	Actual	Budget	Variance
<b>County Attorney</b>			
Salaries	\$ 884,242	\$ 869,148	\$ 15,094
Commodities	17,440	20,000	(2,560)
Contractual Services	113,818	135,000	(21,182)
Capital Outlay	1,924	10,000	(8,076)
County Attorney Total	1,017,424	1,034,148	(16,724)
<b>Sheriff</b>			
Salaries	4,600,379	5,013,987	(413,608)
Commodities	534,260	174,300	359,960
Contractual Services	1,320,243	1,557,675	(237,432)
Capital Outlay	116,022	103,100	12,922
Sheriff Total	6,570,904	6,849,062	(278,158)
<b>County Clerk</b>			
Salaries	273,673	340,179	(66,506)
Commodities	1,251	6,000	(4,749)
Contractual Services	4,444	13,000	(8,556)
Capital Outlay	-	2,500	(2,500)
County Clerk Total	279,368	361,679	(82,311)
<b>County Commissioners</b>			
Salaries	122,846	120,006	2,840
Commodities	786	2,300	(1,514)
Contractual Services	6,348	33,000	(26,652)
Capital Outlay	1,366	3,000	(1,634)
County Commissioners Total	131,346	158,306	(26,960)
<b>Human Resources</b>			
Salaries	127,442	146,476	(19,034)
Commodities	1,101	6,550	(5,449)
Contractual Services	7,121	26,450	(19,329)
Capital Outlay	861	4,000	(3,139)
Human Resources Total	136,525	183,476	(46,951)
<b>Courthouse General</b>			
Salaries	-	10,000	(10,000)
Contractual Services	968,157	1,640,305	(672,148)
Commodities	8,380	43,600	(35,220)
Capital Outlay	-	-	-
Tax Sale	-	45,000	(45,000)
Courthouse General Total	976,537	1,738,905	(762,368)
<b>GIS/ Planning and Zoning</b>			
Salaries	114,472	121,365	(6,893)
Commodities	-	3,500	(3,500)
Contractual Services	39,141	43,000	(3,859)
Capital Outlay	995	6,000	(5,005)
GIS/ Planning and Zoning Total	154,608	173,865	(19,257)
<b>Building Maintenance</b>			
Salaries	80,285	106,778	(26,493)
Commodities	22,488	50,000	(27,512)
Contractual Services	66,082	9,500	56,582
Capital Outlay	-	-	-
Building Maintenance Total	168,855	166,278	2,577

See the independent auditor's report on regulatory required supplementary information.



**General**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance
<b>County Counselor</b>			
Salaries	\$ 138,087	\$ 119,805	\$ 18,282
Commodities	1,490	3,000	(1,510)
Contractual Services	2,784	10,000	(7,216)
Capital Outlay	-	10,000	(10,000)
County Counselor Total	<u>142,361</u>	<u>142,805</u>	<u>(444)</u>
<b>Register of Deeds</b>			
Salaries	182,444	193,634	(11,190)
Commodities	1,915	3,500	(1,585)
Contractual Services	607	4,500	(3,893)
Capital Outlay	-	2,500	(2,500)
Register of Deeds Total	<u>184,966</u>	<u>204,134</u>	<u>(19,168)</u>
<b>County Treasurer</b>			
Salaries	249,026	236,418	12,608
Commodities	3,147	4,300	(1,153)
Contractual Services	10,725	12,000	(1,275)
Capital Outlay	-	2,000	(2,000)
County Treasurer Total	<u>262,898</u>	<u>254,718</u>	<u>8,180</u>
<b>District Court</b>			
Salaries - Community Corrections Special	-	12,000	(12,000)
Contractual	522,652	522,393	259
Contractual Indigent Legal Defense	262,612	240,000	22,612
Commodities	56,761	23,200	33,561
Capital Outlay	23,592	-	23,592
CASA	6,000	6,000	-
District Court Total	<u>871,617</u>	<u>803,593</u>	<u>68,024</u>
<b>Emergency Management</b>			
Salaries	169,121	165,541	3,580
Commodities	7,803	28,990	(21,187)
Contractual Services	37,084	22,120	14,964
Capital Outlay	183	9,000	(8,817)
Emergency Management Total	<u>214,191</u>	<u>225,651</u>	<u>(11,460)</u>

See the independent auditor's report on regulatory required supplementary information.

**General**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Appropriations</b>			
Soil Conservation	\$ 26,500	\$ 26,500	\$ -
Ambulance	1,105,590	1,514,556	(408,966)
Coroner & Autopsies	101,366	95,000	6,366
Indigent Funerals	-	12,000	(12,000)
Area Agency on Aging	29,495	21,941	7,554
3 Rivers Inc.	-	20,000	(20,000)
New Office Building Rent	-	60,000	(60,000)
Jail Addition Rent to PBC	375,000	375,000	-
Community Corrections Insurance	24,736	15,840	8,896
Drug Testing/ Background Checks	1,408	7,000	(5,592)
Retirement Sick Leave & Vacation	89,504	300,000	(210,496)
Longevity Payroll	41,680	45,000	(3,320)
Salary Reclassifications	12,000	50,000	(38,000)
Dick Edwards Sales Tax TIF	-	10,000	(10,000)
Convention Center	75,000	75,000	-
Military Affairs	55,048	55,000	48
Sundown Salute	-	5,000	(5,000)
ATA Bus	126,435	127,500	(1,065)
Flint Hills Metropolitan Planning Org	2,040	2,320	(280)
Flint Hills Regional Council	5,351	5,351	-
Flint Hills Regional Leadership Program	-	1,000	(1,000)
Open Door Community House	11,917	13,000	(1,083)
Opera House	55,000	55,000	-
Silver Haired Legislature	-	300	(300)
Appropriations Total	<u>2,138,070</u>	<u>2,892,308</u>	<u>(754,238)</u>
Hospital No Fund Warrant Principal	-	43,909	(43,909)
Cash Forward (2021 Column)	-	49,110	(49,110)
Miscellaneous	<u>339</u>	<u>172,166</u>	<u>(171,827)</u>
<b>Total Expenditures</b>	<u>13,250,009</u>	<u>15,454,113</u>	<u>(2,204,104)</u>
<b>Receipts Over (Under) Expenditures</b>	1,641,271	<u>\$ (2,639,348)</u>	<u>\$ 4,280,619</u>
<b>Unencumbered Cash, Beginning as Previously Stated</b>	5,382,809		
<b>Prior Period Adjustment</b>	<u>328,010</u>		
<b>Unencumbered cash, Beginning as Restated</b>	<u>5,710,819</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 7,352,090</u>		

See the independent auditor's report on regulatory required supplementary information.

**Animal Shelter**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Delinquent Tax	\$ 2,180	\$ 672	\$ 1,508
Motor Vehicle Tax	11,919	10,846	1,073
Recreational Vehicle Tax	122	102	20
Commercial Vehicle Tax	248	202	46
Watercraft Tax	95	102	(7)
Licenses, Fees, Permits	29,140	-	29,140
Vehicle Rental Excise Tax	90	-	90
Miscellaneous	175	-	175
16/20 M Vehicle Tax	71	138	(67)
<b>Total Receipts</b>	<u>44,040</u>	<u>\$ 12,062</u>	<u>\$ 31,978</u>
<b>Expenditures</b>			
Salaries	14,014	\$ -	\$ 14,014
Transfer Out	-	35,071	(35,071)
Contractual Services	68,614	-	68,614
<b>Total Expenditures</b>	<u>82,628</u>	<u>\$ 35,071</u>	<u>\$ 47,557</u>
<b>Receipts Over (Under) Expenditures</b>	(38,588)		
<b>Unencumbered Cash, Beginning</b>	<u>41,199</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 2,611</u>		

See the independent auditor's report on regulatory required supplementary information.

**Appraiser's**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 332,143	\$ 341,886	\$ (9,743)
Delinquent Tax	9,917	6,312	3,605
Motor Vehicle Tax	29,824	26,626	3,198
Recreational Vehicle Tax	304	250	54
Commercial Vehicle Tax	608	496	112
Watercraft Tax	233	252	(19)
16/20 M Vehicle Tax	335	340	(5)
PILT	1,734	-	1,734
Excise Tax	77	-	77
Miscellaneous	14,600	-	14,600
<b>Total Receipts</b>	<u>389,775</u>	<u>\$ 376,162</u>	<u>\$ 13,613</u>
<b>Expenditures</b>			
Salaries	283,152	\$ 337,419	\$ (54,267)
Contractual Services	39,745	35,000	4,745
Commodities	3,222	6,000	(2,778)
Capital Outlay	1,634	20,000	(18,366)
Miscellaneous	-	6,312	(6,312)
<b>Total Expenditures</b>	<u>327,753</u>	<u>\$ 404,731</u>	<u>\$ (76,978)</u>
<b>Receipts Over (Under) Expenditures</b>	62,022		
<b>Unencumbered Cash, Beginning</b>	<u>125,349</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 187,371</u>		

See the independent auditor's report on regulatory required supplementary information.

**Big Lakes Development Center**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 80,426	\$ 82,658	\$ (2,232)
Delinquent Tax	2,967	1,570	1,397
Motor Vehicle Tax	9,675	8,647	1,028
Recreational Vehicle Tax	99	81	18
Commercial Vehicle Tax	198	161	37
Watercraft Tax	76	82	(6)
PILT	420	-	420
Fees - Other	126	-	126
16/20 M Vehicle Tax	-	110	(110)
<b>Total Receipts</b>	<u>93,987</u>	<u>\$ 93,309</u>	<u>\$ 678</u>
<b>Expenditures</b>			
Appropriations to Big Lakes Dev. Center	89,984	\$ 89,984	\$ -
Miscellaneous	-	1,570	(1,570)
<b>Total Expenditures</b>	<u>89,984</u>	<u>\$ 91,554</u>	<u>\$ (1,570)</u>
<b>Receipts Over (Under) Expenditures</b>	4,003		
<b>Unencumbered Cash, Beginning</b>	<u>3,585</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 7,588</u>		

See the independent auditor's report on regulatory required supplementary information.

**Bond Supervision Fee**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Collections	\$ 3,882	\$ 20,000	\$ (16,118)
<b>Total Receipts</b>	<u>\$ 3,882</u>	<u>\$ 20,000</u>	<u>\$ (16,118)</u>
<b>Expenditures</b>			
Contractual/ Commodities	\$ -	\$ 18,500	\$ (18,500)
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 18,500</u>	<u>\$ (18,500)</u>
<b>Receipts Over (Under) Expenditures</b>	3,882		
<b>Unencumbered Cash, Beginning</b>	<u>27,609</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 31,491</u>		

See the independent auditor's report on regulatory required supplementary information.



**Geary County, Kansas**  
**Capital Improvements**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

**Schedule 2 – 6**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 237,242	\$ 244,130	\$ (6,888)
Delinquent Tax	11,491	4,700	6,791
Motor Vehicle Tax	23,819	19,256	4,563
Recreational Vehicle Tax	242	181	61
Commercial Vehicle Tax	440	359	81
Watercraft Tax	169	182	(13)
PILT	1,239	-	1,239
Vehicle Rental Excise Tax	204	-	204
16/20 M Vehicle Tax	886	246	640
<b>Total Receipts</b>	<u>275,732</u>	<u>\$ 269,054</u>	<u>\$ 6,678</u>
<b>Expenditures</b>			
Capital Outlay	599,019	\$ 856,401	\$ (257,382)
Personnel Services	26,892	4,700	22,192
<b>Total Expenditures</b>	<u>625,911</u>	<u>\$ 861,101</u>	<u>\$ (235,190)</u>
<b>Receipts Over (Under) Expenditures</b>	(350,179)		
<b>Unencumbered Cash, Beginning</b>	<u>1,149,618</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 799,439</u>		

See the independent auditor's report on regulatory required supplementary information.

Geary County, Kansas  
 Concealed Weapon/KORA  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2021

Schedule 2 – 7

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Licenses, Fees, Permits	\$ 16,989	\$ 8,000	\$ 8,989
Total Receipts	<u>16,989</u>	<u>\$ 8,000</u>	<u>\$ 8,989</u>
<b>Expenditures</b>			
Law Enforcement Expenditures	<u>849</u>	\$ 100,052	\$ (99,203)
Total Expenditures	<u>849</u>	<u>\$ 100,052</u>	<u>\$ (99,203)</u>
Receipts Over (Under) Expenditures	16,140		
Unencumbered Cash, Beginning as Previously Stated	86,275		
Prior Period Adjustment	<u>15,818</u>		
Unencumbered cash, Beginning as Restated	<u>102,093</u>		
Unencumbered Cash, Ending	<u>\$ 118,233</u>		

See the independent auditor's report on regulatory required supplementary information.

**County Facilities**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
County Attorney Rent	\$ -	\$ 12,000	\$ (12,000)
District Court Rent	-	120,000	(120,000)
Court Trustee Rent	-	12,000	(12,000)
Community Corrections Rent	-	12,000	(12,000)
Rent	192,999	-	192,999
Interest on Idle Funds	-	60,000	(60,000)
<b>Total Receipts</b>	<u>192,999</u>	<u>\$ 216,000</u>	<u>\$ (132,000)</u>
<b>Expenditures</b>			
Building Maintenance/ Improvements	<u>4,850</u>	<u>\$ 875,160</u>	<u>\$ (870,310)</u>
<b>Total Expenditures</b>	<u>4,850</u>	<u>\$ 875,160</u>	<u>\$ (870,310)</u>
<b>Receipts Over (Under) Expenditures</b>	188,149		
<b>Unencumbered Cash, Beginning</b>	<u>467,482</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 655,631</u>		

See the independent auditor's report on regulatory required supplementary information.

**Neighborhood Revitalization Rebate**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 62,869	\$ 64,613	\$ (1,744)
Delinquent Tax	5,493	7,506	(2,013)
Motor Vehicle Tax	12,220	11,035	1,185
Commercial Vehicle Tax	252	206	46
Recreational Vehicle Tax	125	104	21
Watercraft Tax	97	104	(7)
PILT	328	-	328
Vehicle Rental Excise Tax	96	-	96
16/20 M Vehicle Tax	94	141	(47)
<b>Total Receipts</b>	<u>81,574</u>	<u>\$ 83,709</u>	<u>\$ (2,135)</u>
<b>Expenditures</b>			
Neighborhood Revitalization Rebate	133,105	\$ 255,000	\$ (121,895)
Miscellaneous	-	7,506	(7,506)
<b>Total Expenditures</b>	<u>133,105</u>	<u>\$ 262,506</u>	<u>\$ (129,401)</u>
<b>Receipts Over (Under) Expenditures</b>	(51,531)		
<b>Unencumbered Cash, Beginning</b>	<u>367,064</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 315,533</u>		

See the independent auditor's report on regulatory required supplementary information.

**Economic Development**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 117,198	\$ 120,521	\$ (3,323)
Delinquent Tax	4,278	3,122	1,156
Motor Vehicle Tax	14,249	12,837	1,412
Recreational Vehicle Tax	146	121	25
Commercial Vehicle Tax	293	239	54
Watercraft Tax	113	121	(8)
PILT	612	-	612
Vehicle Rental Excise Tax	28	-	28
16/20 M Vehicle Tax	120	164	(44)
<b>Total Receipts</b>	<u>137,037</u>	<u>\$ 137,125</u>	<u>\$ (88)</u>
<b>Expenditures</b>			
Appropriation	134,005	\$ 134,005	\$ -
Miscellaneous	-	3,122	(3,122)
<b>Total Expenditures</b>	<u>134,005</u>	<u>\$ 137,127</u>	<u>\$ (3,122)</u>
<b>Receipts Over (Under) Expenditures</b>	3,032		
<b>Unencumbered Cash, Beginning</b>	<u>7,743</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 10,775</u>		

See the independent auditor's report on regulatory required supplementary information.

**Election**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 149,226	\$ 153,600	\$ (4,374)
Delinquent Tax	6,889	5,395	1,494
Motor Vehicle Tax	17,882	15,699	2,183
Recreational Vehicle Tax	182	148	34
Commercial Vehicle Tax	359	293	66
Watercraft Tax	138	148	(10)
Licenses, Fees, Permits	26,476	-	26,476
PILT	779	-	779
Vehicle Rental Excise Tax	65	-	65
16/20 M Vehicle Tax	281	200	81
<b>Total Receipts</b>	<u>202,277</u>	<u>\$ 175,483</u>	<u>\$ 26,794</u>
<b>Expenditures</b>			
Salaries	15,762	\$ 190,042	\$ (174,280)
Contractual	66,573	138,582	(72,009)
Commodities	9,550	45,105	(35,555)
Capital Outlay	250	10,000	(9,750)
Miscellaneous	-	5,395	(5,395)
<b>Total Expenditures</b>	<u>92,135</u>	<u>\$ 389,124</u>	<u>\$ (296,989)</u>
<b>Receipts Over (Under) Expenditures</b>	110,142		
<b>Unencumbered Cash, Beginning</b>	<u>420,346</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 530,488</u>		

See the independent auditor's report on regulatory required supplementary information.

**Employee Benefits**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 3,281,783	\$ 3,377,388	\$ (95,605)
Delinquent Tax	108,700	62,092	46,608
Motor Vehicle Tax	397,276	359,790	37,486
Recreational Vehicle Tax	4,058	3,382	676
Commercial Vehicle Tax	8,218	6,704	1,514
Watercraft Tax	3,155	3,400	(245)
16/20 M Vehicle Tax	2,859	4,588	(1,729)
Reimbursed Expenses	249,182	220,632	28,550
PILT	17,133	-	17,133
Vehicle Rental Excise Tax	660	-	660
Court Trustee Reimbursement	-	110,000	(110,000)
Convention & Tourism Reimbursement	-	24,600	(24,600)
Solid Waste Fund Reimbursement	-	7,100	(7,100)
Employee Benefit Retirement	-	26,813	(26,813)
<b>Total Receipts</b>	<u>4,073,024</u>	<u>\$ 4,206,489</u>	<u>\$ (133,465)</u>
<b>Expenditures</b>			
Contractual Services	129,968	\$ -	\$ 129,968
FICA & Medicare	765,394	923,813	(158,419)
Group Insurance	2,525,070	2,500,000	25,070
Retirement	-	1,183,314	(1,183,314)
Workers Compensation	158,596	178,960	(20,364)
Unemployment Tax	9,044	12,076	(3,032)
Flex Account Fees	3,510	3,500	10
Employee Assistance	-	9,000	(9,000)
Training	3,069	4,000	(931)
Miscellaneous	-	62,092	(62,092)
<b>Total Expenditures</b>	<u>3,594,651</u>	<u>\$ 4,876,755</u>	<u>\$ (1,282,104)</u>
<b>Receipts Over (Under) Expenditures</b>	478,373		
<b>Unencumbered Cash, Beginning</b>	<u>2,022,838</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 2,501,211</u>		

See the independent auditor's report on regulatory required supplementary information.

**Extension Office**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 292,994	\$ 301,395	\$ (8,401)
Delinquent Tax	10,615	6,152	4,463
Motor Vehicle Tax	35,416	31,732	3,684
Recreational Vehicle Tax	362	298	64
Commercial Vehicle Tax	725	591	134
Watercraft Tax	278	300	(22)
PILT	1,530	-	1,530
Vehicle Rental Excise Tax	83	-	83
16/20 M Vehicle Tax	360	405	(45)
<b>Total Receipts</b>	<u>342,363</u>	<u>\$ 340,873</u>	<u>\$ 1,490</u>
<b>Expenditures</b>			
Appropriation	327,904	\$ 327,904	\$ -
Miscellaneous	-	6,152	(6,152)
<b>Total Expenditures</b>	<u>327,904</u>	<u>\$ 334,056</u>	<u>\$ (6,152)</u>
<b>Receipts Over (Under) Expenditures</b>	14,459		
<b>Unencumbered Cash, Beginning</b>	<u>17,329</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 31,788</u>		

See the independent auditor's report on regulatory required supplementary information.



**Fire District No. 1**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 138,091	\$ 140,142	\$ (2,051)
Delinquent Tax	2,138	1,199	939
Motor Vehicle Tax	17,348	16,787	561
Recreational Vehicle Tax	324	279	45
Commercial Vehicle Tax	690	50	640
Watercraft Tax	350	358	(8)
Collections	3,361	-	3,361
16/20 M Vehicle Tax	627	669	(42)
Total Receipts	<u>\$ 162,929</u>	<u>\$ 159,484</u>	<u>\$ 3,445</u>
<b>Expenditures</b>			
Salaries	11,093	\$ 14,305	\$ (3,212)
Contractual	29,938	29,129	809
Commodities	6,089	-	6,089
Utilities & Insurance	14,780	14,407	373
Capital Outlay	-	87,015	(87,015)
Parts & Supplies	24,196	38,039	(13,843)
Miscellaneous	-	1,199	(1,199)
Cash Forward	-	31,241	(31,241)
Transfer Out	50,000	-	50,000
Total Expenditures	<u>136,096</u>	<u>\$ 215,335</u>	<u>\$ (79,239)</u>
<b>Receipts Over (Under) Expenditures</b>	26,833		
<b>Unencumbered Cash, Beginning</b>	<u>142,750</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 169,583</u>		

See the independent auditor's report on regulatory required supplementary information.

**Free Fair/4-H**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 17,319	\$ 17,887	\$ (568)
Delinquent Tax	635	375	260
Motor Vehicle Tax	2,094	1,864	230
Recreational Vehicle Tax	21	18	3
Commercial Vehicle Tax	43	35	8
Watercraft Tax	16	18	(2)
PILT	90	-	90
Vehicle Rental Excise Tax	5	-	5
16/20 M Vehicle Tax	22	24	(2)
<b>Total Receipts</b>	<u>20,245</u>	<u>\$ 20,221</u>	<u>\$ 24</u>
<b>Expenditures</b>			
Appropriation	19,425	\$ 19,425	\$ -
Miscellaneous	-	375	(375)
<b>Total Expenditures</b>	<u>19,425</u>	<u>\$ 19,800</u>	<u>\$ (375)</u>
<b>Receipts Over (Under) Expenditures</b>	820		
<b>Unencumbered Cash, Beginning</b>	<u>1,116</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,936</u>		

See the independent auditor's report on regulatory required supplementary information.

**Health Department Capital Outlay**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Interest on Idle Funds	\$ -	\$ -	\$ -
Miscellaneous	-	-	-
<b>Total Receipts</b>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures</b>			
Equipment Purchases	-	\$ 538,060	\$ (538,060)
<b>Total Expenditures</b>	<u>-</u>	<u>\$ 538,060</u>	<u>\$ (538,060)</u>
<b>Receipts Over (Under) Expenditures</b>	-		
<b>Unencumbered Cash, Beginning</b>	<u>542,402</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 542,402</u>		

See the independent auditor's report on regulatory required supplementary information.

**Health Department**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 107,708	\$ 110,854	\$ (3,146)
Delinquent Tax	11,187	7,436	3,751
Motor Vehicle Tax	35,714	31,784	3,930
Recreational Vehicle Tax	365	299	66
Commercial Vehicle Tax	726	592	134
Watercraft Tax	279	300	(21)
16/20 M Vehicle Tax	429	405	24
PILT	562	-	562
Vehicle Rental Excise Tax	99	-	99
Grant Income	481,204	698,357	(217,153)
Medicaid/ Medicare Income	-	12,000	(12,000)
Other Income	110,650	2,000	108,650
Revenue - Clients	66,651	46,000	20,651
Contract Revenue	-	7,000	(7,000)
Interest on Idle Funds	377	3,200	(2,823)
Donations	-	300	(300)
Miscellaneous	-	750	(750)
<b>Total Receipts</b>	<u>815,951</u>	<u>\$ 921,277</u>	<u>\$ (105,326)</u>
<b>Expenditures</b>			
Salaries	633,527	\$ 803,073	\$ (169,546)
Contractual Services	128,156	229,740	(101,584)
Commodities	56,397	69,304	(12,907)
Miscellaneous	-	7,436	(7,436)
<b>Total Expenditures</b>	<u>818,080</u>	<u>\$ 1,109,553</u>	<u>\$ (291,473)</u>
<b>Receipts Over (Under) Expenditures</b>	(2,129)		
<b>Unencumbered Cash, Beginning</b>	<u>705,531</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 703,402</u>		

See the independent auditor's report on regulatory required supplementary information.

**Highway Federal Funds Exchange**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
State of Kansas	\$ 127,958	\$ 128,588	\$ 127,958
Total Receipts	<u>127,958</u>	<u>\$ 128,588</u>	<u>\$ 127,958</u>
<b>Expenditures</b>			
Construction Projects	-	\$ 506,025	\$ (506,025)
Total Expenditures	<u>-</u>	<u>\$ 506,025</u>	<u>\$ (506,025)</u>
Receipts Over (Under) Expenditures	127,958		
Unencumbered Cash, Beginning	<u>377,436</u>		
Unencumbered Cash, Ending	<u>\$ 505,394</u>		

See the independent auditor's report on regulatory required supplementary information.

**Historical Society**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 71,156	\$ 73,192	\$ (2,036)
Delinquent Tax	4,145	2,500	1,645
Motor Vehicle Tax	14,151	12,677	1,474
Recreational Vehicle Tax	144	119	25
Commercial Vehicle Tax	289	162	127
Watercraft Tax	111	236	(125)
PILT	372	-	372
Vehicle Rental Excise Tax	34	-	34
16/20 M Vehicle Tax	148	120	28
<b>Total Receipts</b>	<u>90,550</u>	<u>\$ 89,006</u>	<u>\$ 1,544</u>
<b>Expenditures</b>			
Appropriation	85,649	\$ 85,649	\$ -
Miscellaneous	-	2,500	(2,500)
<b>Total Expenditures</b>	<u>85,649</u>	<u>\$ 88,149</u>	<u>\$ (2,500)</u>
<b>Receipts Over (Under) Expenditures</b>	4,901		
<b>Unencumbered Cash, Beginning</b>	<u>4,759</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 9,660</u>		

See the independent auditor's report on regulatory required supplementary information.

**Hospital**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Delinquent Tax	\$ 14,623	\$ 7,986	\$ 6,637
Motor Vehicle Tax	6,998	51,350	(44,352)
Recreational Vehicle Tax	46	483	(437)
Commercial Vehicle Tax	294	957	(663)
Watercraft Tax	450	485	(35)
Vehicle Rental Excise Tax	136	-	136
16/20 M Vehicle Tax	501	655	(154)
<b>Total Receipts</b>	<u>23,048</u>	<u>\$ 61,916</u>	<u>\$ (38,868)</u>
<b>Expenditures</b>			
Transfer Out	-	\$ 72,144	\$ (72,144)
Appropriations	38,161	-	38,161
<b>Total Expenditures</b>	<u>38,161</u>	<u>\$ 72,144</u>	<u>\$ (33,983)</u>
<b>Receipts Over (Under) Expenditures</b>	(15,113)		
<b>Unencumbered Cash, Beginning</b>	<u>21,484</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 6,371</u>		

See the independent auditor's report on regulatory required supplementary information.

**Juvenile Detention Center**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 131,906	\$ 135,778	\$ (3,872)
Delinquent Tax	7,414	4,069	3,345
Motor Vehicle Tax	27,116	24,375	2,741
Recreational Vehicle Tax	277	229	48
Commercial Vehicle Tax	557	454	103
Watercraft Tax	214	230	(16)
PILT	689	-	689
Vehicle Rental Excise Tax	57	-	57
16/20 M Vehicle Tax	249	311	(62)
<b>Total Receipts</b>	<u>168,479</u>	<u>\$ 165,446</u>	<u>\$ 3,033</u>
<b>Expenditures</b>			
Appropriation to Center	171,062	\$ 162,163	\$ 8,899
Miscellaneous	-	4,069	(4,069)
<b>Total Expenditures</b>	<u>171,062</u>	<u>\$ 166,232</u>	<u>\$ 4,830</u>
<b>Receipts Over (Under) Expenditures</b>	(2,583)		
<b>Unencumbered Cash, Beginning</b>	<u>11,442</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 8,859</u>		

See the independent auditor's report on regulatory required supplementary information.



**Juvenile Diversion**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Fees	\$ 103	\$ 6,500	\$ (6,397)
<b>Total Receipts</b>	<u>103</u>	<u>\$ 6,500</u>	<u>\$ (6,397)</u>
<b>Expenditures</b>			
Contractual/ Commodities	-	\$ 5,860	\$ (5,860)
<b>Total Expenditures</b>	<u>-</u>	<u>\$ 5,860</u>	<u>\$ (5,860)</u>
<b>Receipts Over (Under) Expenditures</b>	103		
<b>Unencumbered Cash, Beginning</b>	<u>20,074</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 20,177</u>		

See the independent auditor's report on regulatory required supplementary information.

**Law Enforcement**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Delinquent Tax	\$ 3	\$ -	\$ 3
<b>Total Receipts</b>	<u>3</u>	<u>-</u>	<u>3</u>
<b>Expenditures</b>			
Contractual	14,540	\$ 121,495	\$ (106,955)
Transfer Out	<u>16,734</u>	<u>-</u>	<u>16,734</u>
<b>Total Expenditures</b>	<u>31,274</u>	<u>\$ 121,495</u>	<u>\$ (90,221)</u>
<b>Receipts Over (Under) Expenditures</b>	(31,271)		
<b>Unencumbered Cash, Beginning</b>	<u>119,994</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 88,723</u>		

See the independent auditor's report on regulatory required supplementary information.

**Library**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 84,103	\$ 85,708	\$ (1,605)
Delinquent Tax	1,460	897	563
Motor Vehicle Tax	10,982	10,446	536
Recreational Vehicle Tax	176	158	18
Commercial Vehicle Tax	312	44	268
Watercraft Tax	203	209	(6)
16/20 M Vehicle Tax	338	354	(16)
Total Receipts	<u>97,574</u>	<u>\$ 97,816</u>	<u>\$ (242)</u>
<b>Expenditures</b>			
Appropriation	94,996	\$ 95,000	\$ (4)
Miscellaneous	-	897	(897)
Total Expenditures	<u>94,996</u>	<u>\$ 95,897</u>	<u>\$ (901)</u>
Receipts Over (Under) Expenditures	2,578		
Unencumbered Cash, Beginning	<u>3,808</u>		
Unencumbered Cash, Ending	<u>\$ 6,386</u>		

See the independent auditor's report on regulatory required supplementary information.

**Noxious Weed**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 148,040	\$ 152,280	\$ (4,240)
Delinquent Tax	5,290	3,029	2,261
Motor Vehicle Tax	17,775	15,914	1,861
Recreational Vehicle Tax	181	150	31
Commercial Vehicle Tax	363	297	66
Watercraft Tax	139	150	(11)
PILT	773	-	773
Vehicle Rental Excise Tax	43	-	43
16/20 M Vehicle Tax	187	203	(16)
Sale of Chemicals and Labor	28,063	25,000	3,063
Miscellaneous	220	-	220
<b>Total Receipts</b>	<u>201,074</u>	<u>\$ 197,023</u>	<u>\$ 4,051</u>
<b>Expenditures</b>			
Salaries	120,943	\$ 148,109	\$ (27,166)
Contractual Services	4,579	6,489	(1,910)
Commodities	42,486	53,664	(11,178)
Transfer Out	-	5,000	(5,000)
Miscellaneous	-	3,029	(3,029)
<b>Total Expenditures</b>	<u>168,008</u>	<u>\$ 216,291</u>	<u>\$ (48,283)</u>
<b>Receipts Over (Under) Expenditures</b>	33,066		
<b>Unencumbered Cash, Beginning</b>	<u>58,098</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 91,164</u>		

See the independent auditor's report on regulatory required supplementary information.

**Noxious Weed Capital Outlay**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Transfer In	\$ -	\$ 5,000	\$ (5,000)
Miscellaneous	-	-	-
<b>Total Receipts</b>	<u>-</u>	<u>\$ 5,000</u>	<u>\$ (5,000)</u>
<b>Expenditures</b>			
Equipment Purchases	-	\$ 75,911	\$ (75,911)
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>\$ 75,911</u>	<u>\$ (75,911)</u>
<b>Receipts Over (Under) Expenditures</b>	-		
<b>Unencumbered Cash, Beginning</b>	<u>87,834</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 87,834</u>		

See the independent auditor's report on regulatory required supplementary information.

**Parks and Recreation**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Local Alcohol Liquor Funds	\$ 8,680	\$ 7,760	\$ 920
Collections	1,405	-	1,405
<b>Total Receipts</b>	<u>10,085</u>	<u>\$ 7,760</u>	<u>\$ 2,325</u>
<b>Expenditures</b>			
Contractual	11,162	\$ 30,542	\$ (19,380)
<b>Total Expenditures</b>	<u>11,162</u>	<u>\$ 30,542</u>	<u>\$ (19,380)</u>
<b>Receipts Over (Under) Expenditures</b>	(1,077)		
<b>Unencumbered Cash, Beginning</b>	<u>37,305</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 36,228</u>		

See the independent auditor's report on regulatory required supplementary information.

**Pawnee Mental Health**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Ad Valorem Tax	\$ 171,218	\$ 174,367	\$ (3,149)
Delinquent Tax	6,354	3,119	3,235
Motor Vehicle Tax	21,710	19,384	2,326
Recreational Vehicle Tax	221	182	39
Commercial Vehicle Tax	443	361	82
Watercraft Tax	169	183	(14)
PILT	884	-	884
16/20 M Vehicle Tax	245	247	(2)
Vehicle Rental Excise Tax	56	-	56
<b>Total Receipts</b>	<u>201,300</u>	<u>\$ 197,843</u>	<u>\$ 3,457</u>
<b>Expenditures</b>			
Appropriation	192,852	\$ 191,000	\$ 1,852
Miscellaneous	-	3,119	(3,119)
<b>Total Expenditures</b>	<u>192,852</u>	<u>\$ 194,119</u>	<u>\$ (1,267)</u>
<b>Receipts Over (Under) Expenditures</b>	8,448		
<b>Unencumbered Cash, Beginning</b>	<u>6,944</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 15,392</u>		

See the independent auditor's report on regulatory required supplementary information.

**PBC-Pennell-Courthouse**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>
<b>Receipts</b>	
Charges for Services	\$ -
<b>Total Receipts</b>	<u>-</u>
<b>Expenditures</b>	
Transfer Out	<u>-</u>
<b>Total Expenditures</b>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	-
<b>Unencumbered Cash, Beginning</b>	<u>91,067</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 91,067</u></u>

See the independent auditor's report on regulatory required supplementary information.



**Road and Bridge**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 1,755,599	\$ 1,806,693	\$ (51,094)
Delinquent Tax	59,373	34,529	24,844
Motor Vehicle Tax	189,393	168,953	20,440
Recreational Vehicle Tax	1,934	1,588	346
Watercraft Tax	1,481	1,597	(116)
Commercial Vehicle Tax	3,859	3,148	711
PILT	9,165	-	9,165
Vehicle Rental Excise Tax	496	-	496
16/20 M Vehicle Tax	2,149	2,155	(6)
Special City and County Highway Collections	1,146,565	600,000	546,565
	<u>201,854</u>	<u>307,000</u>	<u>(105,146)</u>
<b>Total Receipts</b>	<u>3,371,868</u>	<u>2,925,663</u>	<u>446,205</u>
<b>Expenditures</b>			
Salaries	\$ 850,861	\$ 1,436,641	\$ (585,780)
Office Supplies	1,361	3,000	(1,639)
Asphalt Overlay	331,980	511,000	(179,020)
Rock/ Gravel For Resurfacing	353,874	250,000	103,874
Signs/ Traffic Control Devices	10,602	30,000	(19,398)
General Commodities	93,283	90,000	3,283
Parts & Repairs	143,786	200,000	(56,214)
Fuels, Lubricants, Etc.	316,032	475,000	(158,968)
Utilities, Insurance, Etc.	70,769	60,000	10,769
Capital Outlay	747,846	150,000	597,846
Miscellaneous	-	34,529	(34,529)
<b>Total Expenditures</b>	<u>2,920,394</u>	<u>\$ 3,240,170</u>	<u>\$ (319,776)</u>
<b>Receipts Over (Under) Expenditures</b>	451,474		
<b>Unencumbered Cash, Beginning</b>	<u>1,165,228</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,616,702</u>		

See the independent auditor's report on regulatory required supplementary information.

**Senior Citizens**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Ad Valorem Tax	\$ 148,965	\$ 153,203	\$ (4,238)
Delinquent Tax	5,452	3,148	2,304
Motor Vehicle Tax	18,165	16,277	1,888
Recreational Vehicle Tax	185	153	32
Commercial Vehicle Tax	372	303	69
Watercraft Tax	143	154	(11)
PILT	778	-	778
Vehicle Rental Excise Tax	42	-	42
16/20 M Vehicle Tax	180	208	(28)
<b>Total Receipts</b>	<u>174,282</u>	<u>\$ 173,446</u>	<u>\$ 836</u>
<b>Expenditures</b>			
Appropriation	167,000	\$ 167,000	\$ -
Miscellaneous	-	3,148	(3,148)
<b>Total Expenditures</b>	<u>167,000</u>	<u>\$ 170,148</u>	<u>\$ (3,148)</u>
<b>Receipts Over (Under) Expenditures</b>	7,282		
<b>Unencumbered Cash, Beginning</b>	<u>6,474</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 13,756</u>		

See the independent auditor's report on regulatory required supplementary information.

**Solid Waste Environmental Hazard**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Collections	\$ -	\$ 1,700	\$ (1,700)
<b>Total Receipts</b>	<u>-</u>	<u>\$ 1,700</u>	<u>\$ (1,700)</u>
<b>Expenditures</b>			
Capital Outlay	150	\$ 79,677	\$ (79,527)
Contractual	40,000	-	40,000
<b>Total Expenditures</b>	<u>40,150</u>	<u>\$ 79,677</u>	<u>\$ (39,527)</u>
<b>Receipts Over (Under) Expenditures</b>	(40,150)		
<b>Unencumbered Cash, Beginning</b>	<u>117,827</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 77,677</u>		

See the independent auditor's report on regulatory required supplementary information.

**Special Alcohol Program**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Local Alcohol Liquor Fund	\$ 29,589	\$ 25,359	\$ 4,230
<b>Total Receipts</b>	<u>29,589</u>	<u>25,359</u>	<u>4,230</u>
<b>Expenditures</b>			
General Fund Allocation	-	\$ 7,760	\$ (7,760)
Parks & Recreation Allocation	-	7,760	(7,760)
Sheriff's Alcohol Equipment	1,425	73,441	(72,016)
Circle A Club Junction City	4,530	4,530	-
Community Involvement Camp	-	25,000	(25,000)
Capital Outlay	571	-	571
Transfers Out	18,327	-	18,327
<b>Total Expenditures</b>	<u>24,853</u>	<u>\$ 118,491</u>	<u>\$ (93,638)</u>
<b>Receipts Over (Under) Expenditures</b>	4,736		
<b>Unencumbered Cash, Beginning</b>	<u>102,759</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 107,495</u>		

See the independent auditor's report on regulatory required supplementary information.

**Special Bridge**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 177,932	\$ 183,094	\$ (5,162)
Delinquent Tax	9,204	6,079	3,125
Motor Vehicle Tax	22,266	19,256	3,010
Recreational Vehicle Tax	227	181	46
Commercial Vehicle Tax	440	359	81
Watercraft Tax	169	182	(13)
16/20 M Vehicle Tax	443	246	197
PILT	929	-	929
Vehicle Rental Excise Tax	102	-	102
Federal Grant	150,000	-	150,000
<b>Total Receipts</b>	<u>361,712</u>	<u>\$ 209,397</u>	<u>\$ 1,284</u>
<b>Expenditures</b>			
Construction Maintenance .75 Mills	1,064,988	\$ 1,333,594	\$ (268,606)
Miscellaneous	2,489	6,079	(3,590)
<b>Total Expenditures</b>	<u>1,067,477</u>	<u>\$ 1,339,673</u>	<u>\$ (272,196)</u>
<b>Receipts Over (Under) Expenditures</b>	(705,765)		
<b>Unencumbered Cash, Beginning</b>	<u>1,118,553</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 412,788</u>		

See the independent auditor's report on regulatory required supplementary information.

**Sports Complex**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Transfer In	\$ 103,926	\$ 100,833	\$ 3,093
<b>Total Receipts</b>	<u>103,926</u>	<u>\$ 100,833</u>	<u>\$ 3,093</u>
<b>Expenditures</b>			
Project Expenses	-	\$ 472,134	\$ (472,134)
<b>Total Expenditures</b>	<u>-</u>	<u>\$ 472,134</u>	<u>\$ (472,134)</u>
<b>Receipts Over (Under) Expenditures</b>	103,926		
<b>Unencumbered Cash, Beginning</b>	<u>306,643</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 410,569</u>		

See the independent auditor's report on regulatory required supplementary information.

VIN Fees  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Collections	\$ 155,093	\$ 100,000	\$ 55,093
Reimbursement - Salaries	-	40,000	(40,000)
<b>Total Receipts</b>	<u>155,093</u>	<u>\$ 140,000</u>	<u>\$ 15,093</u>
<b>Expenditures</b>			
Personnel Services	121,424	\$ 176,003	\$ (54,579)
Law Enforcement Expenditures	-	244,399	(244,399)
<b>Total Expenditures</b>	<u>121,424</u>	<u>\$ 420,402</u>	<u>\$ (298,978)</u>
<b>Receipts Over (Under) Expenditures</b>	33,669		
<b>Unencumbered Cash, Beginning</b>			
as Previously Stated	298,225		
Prior Period Adjustment	<u>96,613</u>		
<b>Unencumbered cash, Beginning</b>			
as Restated	<u>394,838</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 428,507</u>		

See the independent auditor's report on regulatory required supplementary information.

**Court Trustee Fees**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Court Trustee Fees	\$ 337,353	\$ 545,000	\$ (207,647)
<b>Total Receipts</b>	<u>337,353</u>	<u>\$ 545,000</u>	<u>\$ (207,647)</u>
<b>Expenditures</b>			
Salaries	277,116	\$ 319,800	\$ (42,684)
Contractual	19,259	98,800	(79,541)
Commodities	25,423	5,500	19,923
Capital Outlay	-	1,500	(1,500)
Reimburse Employee Benefits	-	110,000	(110,000)
<b>Total Expenditures</b>	<u>321,798</u>	<u>\$ 535,600</u>	<u>\$ (213,802)</u>
<b>Receipts Over (Under) Expenditures</b>	15,555		
<b>Unencumbered Cash, Beginning</b>	<u>436,218</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 451,773</u>		

See the independent auditor's report on regulatory required supplementary information.



**Miscellaneous Non-Budgeted**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Unencumbered Cash, Beginning as Previously Stated	Prior Period Adjustment	Unencumbered Cash, Beginning as Restated	Receipts	Expenditures	Unencumbered Cash, Ending
Adolescent Assess & Resource Center	\$ 11	\$ -	\$ 11	\$ -	\$ -	\$ 11
American Rescue Plan Act (ARPA)	-	-	-	3,075,763	354,436	2,721,327
Auto Special	52,060	-	52,060	251,296	270,806	32,550
CMV County Fees	12,556	-	12,556	1,653	-	14,209
Community Correction Grants	2,980	-	2,980	-	-	2,980
County Attorney Drug Forfeiture	888,118	-	888,118	140,142	18,518	1,009,742
County Clerk-Technology	52,872	-	52,872	13,904	-	66,776
County Treasurer-Technology	28,650	-	28,650	13,905	9,114	33,441
Equipment Reserve	1,717,849	-	1,717,849	63,757	473,765	1,307,841
Fire District No. 1 - Special Fire Protection Reserve	42,714	-	42,714	56,332	14,900	84,146
Hospital GO. Bond Debt Reserve	1,000,000	-	1,000,000	-	-	1,000,000
Juv Justice Authority Reinvestment	60,205	-	60,205	78,120	52,858	85,467
Juv Justice Authority Supplemental	6,709	-	6,709	-	-	6,709
Juv Justice Authority Sanction	122,638	-	122,638	515,673	534,283	104,028
KS Dept of Corrections	122,939	-	122,939	554,211	542,919	134,231
Register of Deeds-Technology	64,872	2,267	67,139	55,894	39,241	83,792
Covid19 Relief (SPARK)	(1,861,655)	2,757,101	895,446	-	895,446	-
Special Law Enforcement	82,560	-	82,560	45,000	40,633	86,927
Youth Advocacy Program	512	-	512	-	-	512
<b>Totals</b>	<b>\$ 2,396,590</b>	<b>\$ 2,759,368</b>	<b>\$ 5,155,958</b>	<b>\$ 4,865,650</b>	<b>\$ 3,246,919</b>	<b>\$ 6,774,689</b>
<b>Receipts</b>						
Licenses, Fees, Permits				\$ 530,149		
Federal Grants				3,075,763		
Miscellaneous				63,756		
Other Grant				1,145,982		
Transfers In				50,000		
<b>Total Receipts</b>				<b>\$ 4,865,650</b>		
<b>Expenditures</b>						
Contractual					\$ 647,115	
Commodities					146,476	
Capital Outlay					514,438	
Transfers Out					869,389	
Personnel Services					1,069,501	
<b>Total Expenditures</b>					<b>\$ 3,246,919</b>	

See the independent auditor's report on regulatory required supplementary information.

**Bond and Interest**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ -	\$ -	\$ -
<b>Total Receipts</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Construction Maintenance .75 Mills	-	\$ 8	\$ -
<b>Total Expenditures</b>	<u>-</u>	<u>\$ 8</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	-		
<b>Unencumbered Cash, Beginning</b>	<u>-</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>		

See the independent auditor's report on regulatory required supplementary information.

**Hospital Bond and Interest**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 948,973	\$ 976,502	\$ (27,529)
Delinquent Tax	33,860	20,194	13,666
Motor Vehicle Tax	114,678	102,699	11,979
Watercraft Tax	900	970	(70)
Commercial Vehicle Tax	2,346	1,914	432
Recreational Vehicle Tax	1,171	965	206
16/20 M Vehicle Tax	1,181	1,310	(129)
Quarter Percent Sales Tax	1,224,978	1,000,000	224,978
PILT	4,954	-	4,954
Vehicle Rental Excise Tax	968	-	968
Compensating Use Tax	275,260	-	275,260
Interest Income	60	-	60
<b>Total Receipts</b>	<u>2,609,329</u>	<u>\$ 2,104,554</u>	<u>\$ 504,775</u>
<b>Expenditures</b>			
Bond Principal	1,100,000	\$ 1,100,000	\$ -
Bond Interest	863,000	863,000	-
To Maintain Account Bal. 4 Mills	-	1,919,115	(1,919,115)
Miscellaneous	-	20,194	(20,194)
<b>Total Expenditures</b>	<u>1,963,000</u>	<u>\$ 3,902,309</u>	<u>\$ (1,939,309)</u>
<b>Receipts Over (Under) Expenditures</b>	646,329		
<b>Unencumbered Cash, Beginning</b>	<u>2,263,336</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 2,909,665</u>		

See the independent auditor's report on regulatory required supplementary information.

**Hospital No Fund Warrants**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 474,486	\$ 488,251	\$ (13,765)
Delinquent Tax	8,632	-	8,632
Motor Vehicle Tax	50,356	-	50,356
Recreational Vehicle Tax	540	-	540
Commercial Vehicle Tax	879	-	879
PILT	2,477	-	2,477
16/20 M Vehicle Tax	89	-	89
Interest	1,240	-	1,240
Miscellaneous	7	-	7
<b>Total Receipts</b>	<u>538,706</u>	<u>\$ 488,251</u>	<u>\$ 50,455</u>
<b>Expenditures</b>			
Principal	452,700	\$ 408,791	\$ 43,909
Interest	57,845	60,681	(2,836)
<b>Total Expenditures</b>	<u>510,545</u>	<u>\$ 469,472</u>	<u>\$ 41,073</u>
<b>Receipts Over (Under) Expenditures</b>	28,161		
<b>Unencumbered Cash, Beginning</b>	<u>-</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 28,161</u>		

See the independent auditor's report on regulatory required supplementary information.

**Eagle Ridge Benefit**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Special Assessments	\$ 5,683	\$ 10,000	\$ (4,317)
<b>Total Receipts</b>	<u>5,683</u>	<u>\$ 10,000</u>	<u>\$ (4,317)</u>
<b>Expenditures</b>			
Bond Principal	4,000	\$ 4,000	\$ -
Bond Interest	1,980	1,980	-
<b>Total Expenditures</b>	<u>\$ 5,980</u>	<u>\$ 5,980</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	(297)		
<b>Unencumbered Cash, Beginning</b>	<u>24,406</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 24,109</u>		

See the independent auditor's report on regulatory required supplementary information.

**Refunding Bond**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Ad Valorem Tax	\$ 35,895	\$ 45,000	\$ (9,105)
Miscellaneous	337	-	337
Total Receipts	<u>36,232</u>	<u>\$ 45,000</u>	<u>\$ (8,768)</u>
<b>Expenditures</b>			
Bond Principal	40,000	\$ 40,000	\$ -
Bond Interest	680	680	-
Transfer Out	-	10,681	(10,681)
Total Expenditures	<u>40,680</u>	<u>\$ 51,361</u>	<u>\$ (10,681)</u>
Receipts Over (Under) Expenditures	(4,448)		
Unencumbered Cash, Beginning	<u>4,448</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

See the independent auditor's report on regulatory required supplementary information.

**Cloud County Community College**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Rent	\$ 51,519	\$ 50,252	\$ 1,267
Delinquent Tax	3	-	3
<b>Total Receipts</b>	<u>51,522</u>	<u>\$ 50,252</u>	<u>\$ 1,270</u>
<b>Expenditures</b>			
Building & Yard Maintenance	106,051	\$ 307,754	\$ (201,703)
Miscellaneous	631	-	631
<b>Total Expenditures</b>	<u>106,682</u>	<u>\$ 307,754</u>	<u>\$ (201,072)</u>
<b>Receipts Over (Under) Expenditures</b>	(55,160)		
<b>Unencumbered Cash, Beginning</b>	<u>263,663</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 208,503</u>		

See the independent auditor's report on regulatory required supplementary information.

**Convention and Tourism**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Transient Guest Tax	\$ 623,936	\$ 504,167	\$ 119,769
<b>Total Receipts</b>	<u>623,936</u>	<u>\$ 504,167</u>	<u>\$ 119,769</u>
<b>Expenditures</b>			
Salaries	80,139	\$ 113,396	\$ (33,257)
Contract Labor	-	42,000	(42,000)
Contractual Services	180,230	504	179,726
Commodities	7,341	-	7,341
Capital Outlay	2,795	-	2,795
Marketing	115,487	251,647	(136,160)
Office Administration	13,556	63,000	(49,444)
Reimburse Employee Benefits	-	24,600	(24,600)
Transfer Out	103,926	-	103,926
Convention Center	75,000	75,000	-
<b>Total Expenditures</b>	<u>578,474</u>	<u>\$ 570,147</u>	<u>\$ 8,327</u>
<b>Receipts Over (Under) Expenditures</b>	45,462		
<b>Unencumbered Cash, Beginning</b>	<u>247,534</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 292,996</u>		

See the independent auditor's report on regulatory required supplementary information.



**911 System**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Collections	\$ 398	\$ -	\$ 398
<b>Total Receipts</b>	<u>398</u>	<u>\$ -</u>	<u>\$ 398</u>
<b>Expenditures</b>			
Capital Outlay	6,271	\$ 220,228	\$ (213,957)
<b>Total Expenditures</b>	<u>6,271</u>	<u>\$ 220,228</u>	<u>\$ (213,957)</u>
<b>Receipts Over (Under) Expenditures</b>	(5,873)		
<b>Unencumbered Cash, Beginning</b>	<u>220,228</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 214,355</u>		

See the independent auditor's report on regulatory required supplementary information.

Senate Bill No. 50 CO.911  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Collections	\$ 248,113	\$ 240,000	\$ 8,113
Miscellaneous	1,843	-	1,843
<b>Total Receipts</b>	<u>249,956</u>	<u>\$ 240,000</u>	<u>\$ 9,956</u>
<b>Expenditures</b>			
Contractual Services	277,241	\$ 773,165	\$ (495,924)
Capital Outlay	150	-	150
<b>Total Expenditures</b>	<u>277,391</u>	<u>\$ 773,165</u>	<u>\$ (495,774)</u>
<b>Receipts Over (Under) Expenditures</b>	(27,435)		
<b>Unencumbered Cash, Beginning</b>	<u>492,044</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 464,609</u>		

See the independent auditor's report on regulatory required supplementary information.

**Sewer District No. 4**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Ad Valorem Tax	\$ 9,785	\$ 9,839	\$ (54)
Delinquent Tax	257	1,052	(795)
Motor Vehicle Tax	1,829	1,803	26
Recreational Vehicle Tax	30	17	13
Commercial Vehicle Tax	59	-	59
Charges for Services	13,672	-	13,672
Use Tax	-	13,932	(13,932)
<b>Total Receipts</b>	<u>25,632</u>	<u>\$ 26,643</u>	<u>\$ (1,011)</u>
<b>Expenditures</b>			
Contractual Services	4,525	\$ 10,330	\$ (5,805)
Electricity	973	3,900	(2,927)
Tools, Parts & Supplies	318	1,000	(682)
Personnel Services	4,457	5,050	(593)
Capital Outlay	-	12,826	(12,826)
Miscellaneous	-	1,052	(1,052)
<b>Total Expenditures</b>	<u>10,273</u>	<u>\$ 34,158</u>	<u>\$ (23,885)</u>
<b>Receipts Over (Under) Expenditures</b>	15,359		
<b>Unencumbered Cash, Beginning</b>	<u>22,944</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 38,303</u>		

See the independent auditor's report on regulatory required supplementary information.

**Waste Disposal**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
<b>Receipts</b>			
Landfill Receipts	\$ 1,996,605	\$ 2,000,000	\$ (3,395)
Freon Receipts	-	750	(750)
Interest on Idle Funds	528	750	(222)
<b>Total Receipts</b>	<u>1,997,133</u>	<u>\$ 2,001,500</u>	<u>\$ (4,367)</u>
<b>Expenditures</b>			
Salaries	41,555	\$ 40,662	\$ 893
Contractual	1,883,085	2,076,698	(193,613)
Commodities	15,024	20,000	(4,976)
Household Hazardous Waste	22,080	20,000	2,080
Capital Outlay	64,000	-	64,000
<b>Total Expenditures</b>	<u>2,025,744</u>	<u>\$ 2,157,360</u>	<u>\$ (131,616)</u>
<b>Receipts Over (Under) Expenditures</b>	(28,611)		
<b>Unencumbered Cash, Beginning</b>	<u>427,144</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 398,533</u>		

See the independent auditor's report on regulatory required supplementary information.

**Water District No. 2**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Ad Valorem Tax	\$ 6,180	\$ 6,148	\$ 32
Delinquent Tax	180	810	(630)
Motor Vehicle Tax	1,143	1,127	16
Recreational Vehicle Tax	19	10	9
Watercraft Tax	37	41	(4)
Charges for Services	12,281	-	12,281
Use Tax	-	11,592	(11,592)
<b>Total Receipts</b>	<u>19,840</u>	<u>\$ 19,728</u>	<u>\$ 112</u>
<b>Expenditures</b>			
Salaries	3,728	\$ 9,085	\$ (5,357)
Electricity	2,912	5,500	(2,588)
Tools, Parts & Supplies	973	2,900	(1,927)
Contractual	7,407	5,400	2,007
Capital Outlay	1,763	4,649	(2,886)
Miscellaneous	-	810	(810)
<b>Total Expenditures</b>	<u>16,783</u>	<u>\$ 28,344</u>	<u>\$ (11,561)</u>
<b>Receipts Over (Under) Expenditures</b>	3,057		
<b>Unencumbered Cash, Beginning</b>	<u>31,147</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 34,204</u>		

See the independent auditor's report on regulatory required supplementary information.

**Summary of Receipts and Disbursements – Agency Funds**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
Current Taxes	\$ 20,487,448	\$ 40,847,642	\$ 39,124,263	\$ 22,210,827
Neighborhood Revitalization	-	290,560	290,560	-
Special County Mineral	-	849	849	-
Compensation Sales Tax	158,616	1,960,400	1,961,288	157,728
Vehicle Personal Property	137,211	3,825,599	3,834,726	128,084
Real Estate Redemptions	522,421	1,181,902	1,434,203	270,120
Escrow Fees	25,934	39,730	43,731	21,933
Escaped Taxes	-	424	424	-
In Lieu of Taxes	98,741	304,155	197,482	205,414
Personal Property Warrant	42,090	62,149	60,528	43,711
Rent Vehicle Excise Tax	9,787	39,481	34,913	14,355
Recreational Vehicle Tax	1,290	37,370	37,161	1,499
<b>Total Distributable Funds</b>	<b>21,483,538</b>	<b>48,590,261</b>	<b>47,020,128</b>	<b>23,053,671</b>
<b>State Funds:</b>				
State of Kansas Education	5,502	279,877	275,554	9,825
State of Kansas INST	2,751	148,659	146,498	4,912
Intrastate CMV Fee	4,028	69,793	73,821	-
Motor Vehicles	6,946	1,587,589	1,587,589	6,946
Intrastate Registration Fees	-	78,869	78,869	-
Fish & Game	-	701	701	-
<b>Total State Funds</b>	<b>19,227</b>	<b>2,165,488</b>	<b>2,163,032</b>	<b>21,683</b>
<b>Subdivision Funds:</b>				
School Districts	189,309	11,539,832	11,423,977	305,164
Townships	1,626	54,189	53,578	2,237
Cities	24,692	12,722,381	12,725,436	21,637
Cemeteries	995	48,804	48,275	1,524
Fire Districts & Ambulance	287	15,410	15,390	307
Watersheds	1,346	10,328	10,312	1,362
<b>Total Subdivision Funds</b>	<b>218,255</b>	<b>24,390,944</b>	<b>24,276,968</b>	<b>332,231</b>
<b>Other Funds:</b>				
Bluff TIF District	131	290,588	290,578	141
Bluffs TIF District	-	-	-	-
Special Fish and Game	70	28	28	70
Hatchery Fees	-	-	-	-
Dick Edwards Auto Plaza TIF	-	79,445	79,445	-
Acom Resort	69,992	68,537	130,921	7,608
Milford Dam Flood Control	-	132,976	132,976	-
County School Foundation	114	-	-	114
Heritage Trust Fees	6,375	27,809	27,387	6,797
PATF	27,597	4,974	2,487	30,084
Short & Over	(3,298)	77,323	78,129	(4,104)
Sheriff Special Law Trust Fund	1,783	-	-	1,783
District Court	1,032	216,909	217,741	200
Clerk of the District Court	81,702	604,033	600,879	84,856
County Attorney Drug Forfeiture (Federal)	287,183	29	-	287,212
Suspense	-	-	-	-
Sheriff Drug Forfeiture	1,079,959	532,000	1,361,547	250,412
Sheriff Drug Forfeiture (Federal)	34,808	16	20,469	14,355
Inmate Commissary	37,613	83,299	62,919	57,993
Inmate	33,163	294,197	294,435	32,925
Attorney Diversion	203,296	129,085	113,275	219,106
Geary County Law Library	110,064	23,153	18,982	114,235
Flex Spending Account	7,045	70,575	47,716	29,904
<b>Total Other Funds</b>	<b>1,978,629</b>	<b>2,634,976</b>	<b>3,479,914</b>	<b>1,133,691</b>
<b>Total</b>	<b>\$ 23,699,649</b>	<b>\$ 77,781,669</b>	<b>\$ 76,940,042</b>	<b>\$ 24,541,276</b>

See the independent auditor's report on regulatory required supplementary information.

**Public Building Commission**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2021**

	<u>Actual</u>
<b>Receipts</b>	
Rent Income	\$ 1,045,734
Interest Income	<u>3,408</u>
<b>Total Receipts</b>	<u>1,049,142</u>
 <b>Expenditures</b>	
Project Costs	263,905
Principal	645,000
Interest	<u>193,800</u>
<b>Total Expenditures</b>	<u>1,102,705</u>
 <b>Receipts Over (Under) Expenditures</b>	 (53,563)
 <b>Unencumbered Cash, Beginning</b>	 <u>2,039,401</u>
 <b>Unencumbered Cash, Ending</b>	 <u><u>\$ 1,985,838</u></u>

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