Sumner County, Kansas

Annual Financial Report

December 31, 2021

County Commission
Jim Newell
John Cooney
Steve Warner

County Clerk
Debra Norris

County Treasurer
Dannetta Cook

Independent Auditors
Cooper & Co. CPAs, P.A.
Certified Public Accountants
Wellington, Kansas

Sumner County, Kansas

Year Ended December 31, 2021

TABLE OF CONTENTS

		Page
Independent Auditors' Report		1-3
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash, Regulatory Basis	4-6
Notes to the Financial Statement		7-18
	Regulatory-Required Supplemental Information:	
Schedule 1	Summary of Regulatory Basis Expenditures – Actual and Budget,	19
Schedule 2	Schedule of Regulatory Basis Receipts and Expenditures - Actual and Budget	
	General Fund	
2-1	General Fund	20-25
	Special Purpose Funds	
2-2	Road and Bridge	26
2-3	Special Bridge	27
2-4	Special Road and Bridge	28
2-5	Agricultural Complex Bond & Interest	29
2-6	4-H Club	30
2-7	Fair Association Building	31
2-8	County Fair	32
2-9	Health	33
2-10	Soil Conservation	34
2-11	Election	35
2-12	Noxious Weeds	36
2-13	Ambulance	37
2-14	Employee Benefits	38
2-15	County Extension Council	39
2-16	Mental Health	40
2-17	Community College Tuition	41
2-18	Appraiser's Cost	42
2-19	Futures Unlimited	43
2-20	Economic Development	44
2-21	Service Program for the Elderly	45
2-22	Tax Sale Foreclosure	46
2-23	Tort Liability	47
2-24	Special Highway Improvement	48

TABLE OF CONTENTS (Continued)

Special Purpose Funds (Continued)

2-25	Spark Grant	49
2-26	Futures Unlimited Building	50
2-27	Concealed Carry Fees	51
2-28	Special Parks and Recreation	52
2-29	Special Alcohol Program	53
2-30	Local Environment Protection Grant	54
2-31	2010 911 Wireless	55
2-32	Community Corrections	56
2-33	Work Release	57
2-34	Sanitary Landfill	58
2-35	Capital Improvement	59
2-36	Sheriff Asset Forfeiture	60
2-37	Federal Equitable Sharing	61
2-38	2010 911 Wire Line	62
2-39	CDBG Grant	63
2-40	CDBG-CV Grant	64
2-41	Sex Offender Fee	65
2-42	Inmate Phone System	66
2-43	Equipment Reserve	67
2-44	County Cemetery	68
2-45	Dare Program	69
2-46	Juvenile Justice	70
2-47	FEMA/CERT	71
2-48	County Attorney Asset Forfeiture	72
2-49	War Memorial	73
2-50	Local Emergency Planning	74
2-51	Neighborhood Revitalization	75
2-52	Special Emergency Response Team	76
2-53	Donations for Drug Dog	77
2-54	Register of Deeds Technology	78
2-55	Sales Tax Revenue-Health Care	79
2-56	Clerk Technology	80
2-57	Treasurer Technology	81
2-58	COVID 19	82
2-59	Cowley College Sales Tax	83
2-60	Juvenile Reinvestment	84
2-61	Bio-Terrorism Grant	85
2-62	Pan Flu Grant	86
2-63	Cities Readiness Grant	87
2-64	CRI Regional Grant	88
2-65	SCMR Regional PHEP Grant	89
2-66	Auto License Fee	90
2-67	Contingent At-Risk Reserve	91
2-68	Department of Energy Grant	92

Sumner County, Kansas

Year Ended December 31, 2021

TABLE OF CONTENTS (Continued)

2-69	ARPA Grant	93
	Bond and Interest Fund	
2-70	Bond and Interest	94
2-71	Slate Valley Sewer	95
2-72	Greenfield Improvement District Bond & Interest	96
	Capital Projects Fund	
2-73	Road Bond Series 2014	97
2-74	Road Bond Series 2021	98
	Business Funds	
2-75	Self-Insured Medical Plan	99
	Trust Funds	
2-76	Prosecuting Attorney Trainee	100
	Agency Funds	
Schedule 3	Summary of Receipts and Disbursements-Agency Funds, Regulatory Basis	101
	Governmental Audit Section	
Schedule 4	Schedule of Expenditures of Federal Awards	102
	Notes to Schedule of Expenditures of Federal Awards	103
	Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	104-105
	Independent Auditor's Report on Compliance for Each Major Program and Report on Independent Control over Compliance Required by Uniform Guidance	106-108
Schedule 5	Schedule of Findings and Questioned Costs	109-112
Schedule 6	Summary Schedule of Prior Audit Findings	113
Schedule 7	Corrective Action Plan	114

COOPER&CO.
CPAs, P.A.

INDEPENDENT AUDITOR'S REPORT

County Commission
Sumner County, Kansas

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

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

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

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sumner County, Kansas as of December 31, 2021, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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 Sumner County, Kansas' 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 judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Sumner County, Kansas' internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sumner County, Kansas' 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, 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 2021 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and the schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2021 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards,* is also presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplemental information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated October 4, 2021. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: http://da.ks.gov/ar/muniserv/. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 accompanying supplemental comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated September 12, 2022, on our consideration of Sumner County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sumner County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Sumner County's internal control over financial reporting and compliance.

Cooper & Co-CPAs, P.A.

Wellington, Kansas
September 12, 2022

Sumner County, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General	$ (266,884)	$ 6,569	$ 8,545,277	$ 7,915,315	$ 369,647	$ 461,690	$ 831,337
Special Purpose Funds:							
Road and Bridge	1,060,846	113	3,967,726	4,422,885	605,800	168,584	774,384
Special Bridge	2,744	-	39,614	39,902	2,456	-	2,456
Special Road and Bridge	358	-	-	-	358	-	358
Agric Complex Bond & Int	110,846	-	9,605	-	120,451	-	120,451
4-H Club	385	-	2,914	3,000	299	-	299
Fair Association Building	349	-	7,189	7,000	538	-	538
County Fair	432	-	8,085	8,000	517	-	517
Health Fund	36,872	1,787	904,518	957,741	(14,564)	46,398	31,834
Soil Conservation	1,089	-	25,410	25,000	1,499	-	1,499
Election Fund	66,768	75	297,889	270,294	94,438	6,239	100,677
Noxious Weeds	77,507	-	172,178	180,125	69,560	5,987	75,547
Ambulance	-	-	656,287	656,287	-	-	-
Employee Benefits	986,001	-	4,456,908	4,119,325	1,323,584	88,221	1,411,805
County Extension Council	7,116	-	166,073	164,812	8,377	-	8,377
Mental Health	-	-	392,840	392,840	-	-	-
Community College Tuition	50	-	-	50	-	-	-
Appraiser's Cost	55,558	-	456,246	472,002	39,802	20,276	60,078
Futures Unlimited	-	-	176,822	176,822	-	-	-
Economic Development	1	-	-	1	-	-	-
Service Program for Elderly	5,682	-	116,931	116,237	6,376	-	6,376
Tax Sale Foreclosure	39,440	-	44,893	24,474	59,859	22,835	82,694
Tort Liability	82,131	-	-	-	82,131	-	82,131
Special Highway Improvement	617,753	-	155,307	768,340	4,720	-	4,720
Spark Grant	67,701	-	-	67,701	-	-	-
Futures Unlimited Building	-	-	23,000	23,000	-	-	-
Concealed Carry Fees	14,150	-	1,141	-	15,291	-	15,291
Special Parks and Recreation	6,985	-	-	-	6,985	-	6,985
Special Alcohol Program	1,967	-	3,400	-	5,367	-	5,367
Local Environment Protection Grant	6	-	-	6	-	-	-
2010 911 Wireless	65	-	-	65	-	-	-
Community Corrections	19,230	-	158,065	151,480	25,815	8,346	34,161
Work Release	4,465	-	-	2,003	2,462	-	2,462
Sanitary Landfill	102,239	-	-	-	102,239	-	102,239
Capital Improvement	60,786	-	119,720	15,000	165,506	-	165,506
Sheriff Asset Forfeiture	18,133	-	-	-	18,133	-	18,133
Federal Equitable Sharing	457,364	-	18,196	23,540	452,020	235	452,255
2010 911 Wire Line	147,577	34,000	159,870	166,672	174,775	1,872	176,647
CDBG Grant	5,775	-	-	-	5,775	-	5,775
Sex Offender Fee	31,039	-	10,200	2,846	38,393	-	38,393
Inmate Phone System	89,704	-	56,233	32,987	112,950	3,019	115,969
Equipment Reserve	1,362,453	-	441,775	66,574	1,737,654	-	1,737,654
County Cemetery	131,732	-	19,605	38,500	112,837	1,607	114,444
DARE Program	8,416	-	-	(1,000)	9,416	-	9,416

See accompanying notes.

Sumner County, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Juvenile Justice	20,644	-	175,419	181,686	14,377	10,542	24,919
FEMA/CERT	334	-	-	-	334	-	334
County Attorney - Asset Forfeiture	4,146	-	-	-	4,146	-	4,146
War Memorial	300	-	-	-	300	-	300
Local Emergency Planning	8	-	-	8	-	-	-
Neighborhood Revitalization	-	-	745,915	745,915	-	-	-
Special Emergency Response Team	20,423	-	-	17,814	2,609	-	2,609
Donations for Drug Dog	1	(1)	-	-	-	-	-
Register of Deeds Technology	167,532	-	36,074	8,583	195,023	-	195,023
Sales Tax Purpose-Health Care	-	-	1,577,711	1,506,699	71,012	-	71,012
Clerk Technology	44,472	-	9,019	-	53,491	-	53,491
Treasurer Technology	45,586	-	9,019	-	54,605	-	54,605
COVID-19	(5,433)	-	186,829	173,234	8,162	4,730	12,892
Cowley College Sales Tax	117,110	-	1,577,711	1,538,001	156,820	-	156,820
Juvenile Reinvestment	3,953	-	47,497	47,491	3,959	-	3,959
Bio-Terrorism Grant	30,827	17	23,206	24,704	29,346	713	30,059
Pan Flu Grant	9,715	-	3,201	1,943	10,973	78	11,051
Cities Readiness Grant	3,650	-	8,235	10,878	1,007	665	1,672
CRI Regional Grant	38,636	-	130,011	125,089	43,558	1,851	45,409
SCMR Regional PHEP Grant	14,035	-	34,717	36,907	11,845	2,618	14,463
Auto License Fee	36,532	-	205,177	218,904	22,805	10,423	33,228
Contingent At Risk	2,785,811	-	873,238	1,036,205	2,622,844	-	2,622,844
Department of Energy Grant	-	-	126,735	256,676	(129,941)	27,629	(102,312)
ARPA Grant	-	-	2,217,812	16,371	2,201,441	-	2,201,441
Bond and Interest Funds:							
Bond and Interest	185,488	-	3,173,381	3,134,550	224,319	-	224,319
Slate Valley Sewer	25,231	-	16,624	13,788	28,067	-	28,067
Greenfield Improvement District B&I	1,668	-	13,078	12,412	2,334	-	2,334
Capital Project Funds:							
Road Bond Series 2021-1	-	-	9,712,589	8,723,594	988,995	8,479,253	9,468,248
Business Funds:							
Self-Insured Medical Plan	(220,320)	-	3,168,673	2,907,284	41,069	-	41,069
Trust Funds:							
Prosecuting Attorney Trainee	51,433	-	4,846	1,630	54,649	260	54,909
Total Reporting Entity (excluding Agency Funds)	$ 8,796,613	$ 42,560	$ 45,690,634	$ 42,050,192	$ 12,479,615	$ 9,374,071	$ 21,853,686

See accompanying notes.

Sumner County, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2021

Composition of Cash Balance:

Cash in checking account:		
Impact Bank, Wellington, KS	Major checking	$ 50,689
Impact Bank, Wellington, KS	Slate Valley	28,068
Impact Bank, Wellington, KS	Special Auto checking	160,226
Bank of Commerce, Wellington, KS	FEMA	342
Impact Bank, Wellington, KS	EFT account	2,573
Impact Bank, Wellington, KS	Peck Improvement	39,851
Impact Bank, Wellington, KS	Peck Improvement Savings	7,717
Impact Bank, Wellington, KS	SPARK Funding	2,217,812
Panhandle Federal Credit Union, Wellington, KS	Credit Union for VISA	6
Bank of Commerce, Wellington, KS	District Court	118,106
Bank of Commerce, Wellington, KS	Law Library	102,529
Bank of Commerce, Wellington, KS	Sheriff's Inmate & Commissary	23,191
Cash in savings account:		
Impact Bank, Wellington, KS		11,235,791
Cash in certificates of deposit		
Stock Exchange Bank, Caldwell, KS		500,000
Impact Bank, Wellington, KS		2,900,000
Valley State Bank, Belle Plaine, KS		2,400,000
Cash items		
Cash on hand		11,792
Returned checks held for collection		2,761
Other cash		
Funds held by Self-Insured Medical Plan administrator		41,069
Investments		
State of Kansas Municipal Investment Pool		27,239,450
Total Cash and investments		47,081,973
Agency Funds per Schedule 3		(25,228,287)
Total Reporting Entity (Excluding Agency Funds)		$ 21,853,686

See accompanying notes.

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

Sumner County, Kansas (the "County") is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the County with no related municipal entities.

B. Regulatory Basis Fund Types

General Fund--the chief operating fund of the County. 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 receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Fund—funds used to report assets held by the municipal reporting entity 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 *Kansas Municipal Audit and Accounting* Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG 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.

1. Summary of Significant Accounting Policies (continued)

D. Property taxes

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 1 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 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the County at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Reimbursements

Reimbursed expenditures have been shown as a reduction of total expenditures in several funds for the purposes of budget comparisons, otherwise they are shown as revenue. Reimbursed expenditures as defined by K.S.A 79-2934 are reimbursements during the current year of expenditures also made during the current year. They are recorded as an expenditure in the reimbursing fund and a revenue in the reimbursed fund.

F. Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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.

1. Summary of Significant Accounting Policies (continued)

F. Budgetary Information (continued)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, 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 Special Bridge, Agricultural Complex Bond & Interest, Mental Health, Community College Tuition, Tort Liability, Special Highway Improvement, Sanitary Landfill Capital Outlay (closure), Sheriff Asset Forfeiture, Equipment Reserve, Capital Improvement, County Attorney Asset Forfeiture, Neighborhood Revitalization, Special Emergency Response Team, Register of Deeds Technology, County Clerk Technology, County Treasurer Technology, Special Auto License Fee, Capital Projects, trust funds, or federal and state grant funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Stewardship, Compliance and Accountability

A. Compliance With Finance-Related Legal and Contractual Provisions

Expenditures in Excess of Budgeted Amount

K.S.A 79-2935 provides that expenditures, including encumbrances of any lawfully budgeted fund should not exceed the adopted budget of expenditures. During 2021, expenditures exceeded budget in the Work Release Fund by $2,003, the 2010 911 Wire Line fund by $1,672, the Juvenile Justice Fund by $41,305, the Sales Tax Revenue-Health Care Fund by $22,015, and the Juvenile Reinvestment Fund by $47,491. Although expenditures in the Cities Readiness Grant fund and the CRI Regional Grant fund, the Bio-Terrorism fund and the SCMR Regional PHP Grant Fund exceeded their budget, federal and state grant funds are not subject to the budget law. The Community College Tuition fund expenditures was a residual equity transfer, also in excess of the published budget.

Designated Depository

K.S.A 9-1401 requires municipalities to designate the banks, savings and loan associations or savings banks that will serve as official depositories of the municipality. The county's self-insured health insurance plan deposits funds with its third party administrator (TPA), which is then deposited in the TPA's bank account to be used for payment of claims. This account would not be a qualifying account under K.S.A 9-1401.

B. Deficit Cash/Unencumbered Cash for Individual Funds

K.S.A. 10-1113 requires municipalities to keep an unencumbered cash balance above zero in each individual fund at all times. As of December 31, 2021, two funds had deficit balances: Health- $14,564 and Department of Energy Grant - $129,941. However, the Department of Energy Grant fund was negative pending receipt of federal funds, which is an exception to the cash basis law.

3. Deposits and Investments

As of December 31, 2021, the County had the following investments and maturities:

		Investment Maturities (in years)	
Security Description	Fair Value	Less than 1	Rating U.S.
Kansas Municipal Investment Pool	$27,239,450	$27,239,450	N/A

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

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US 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. The rating of the County's investments is noted above.

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. The County's investments as of December 31, 2021 in the amount of $27,239,450 are all invested in the Kansas Municipal Investment Pool.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County designated a 60-day peak deposit period on June 7, 2021. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the County's carrying amount of deposits was $19,786,900 and the bank balance was $20,400,249. The bank balance was held by four banks, resulting in a concentration of credit risk. As of 12/31/21, the balance held by the TPA in their bank account was $41,069. The County has no assurance that this account is secured by FDIC coverage or collateral. Of the bank balance, $1,278,387 was covered by federal depository insurance and $19,121,862 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

At December 31, 2021 the County had invested $27,239,450 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 insure 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.

4. Long-term debt

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

Issue	Interest Rate	Issue Date	Original Amount	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
2014 Series 1 - Clearwater, Oliver, Anson Roads									
	2%-4%	6/1/2014	11,640,000	10/1/2028	7,530,000	-	815,000	4,915,000	284,550
2014 Series 1 - refunding							1,800,000		
2015 Series 1 - Greenfield	3.25%	6/16/2015	146,000	10/1/2030	105,000	-	9,000	96,000	3,413
2021 GO Bond - 160 Hwy-Oxford to 140th S; BSN 890 Bridge over Slate Creek									
	3%	9/1/2021	8,630,000	10/1/2040	-	8,630,000	-	8,630,000	-
Advance Refunding Bond									
2021-2 (Partial Refunding of 2014 Series 1)									
	1.7-1.9%	9/1/2021	2,035,000	10/1/1931	-	2,035,000	-	2,035,000	-
					7,635,000	10,665,000	2,624,000	15,676,000	287,963
KDHE - Slate Valley Sewer									
State of Kansas Water Pollution Control Revolving Loan Fund									
	2.71%	4/27/2004	216,300	3/1/2026	66,747	-	11,412	55,335	1,572
Capital Leases									
Mailing Machine	unknown	3/19/2019	27,593	4/30/2024	20,013		5,568	14,445	380
26 Copier systems	5.26%	2/13/2020	108,672	2/15/2025	92,522	-	20,395	72,127	4,382
2 Caterpillar Motor Graders	4.21%	9/30/2020	485,900	9/30/2024	425,404	-	39,883	385,521	25,785
1 Caterpillar Motor Grader	4.21%	2/23/2021	242,950	2/15/2025	-	242,950	25,516	217,434	4,096
1 Caterpillar Motor Grader	4.21%	2/23/2021	242,950	2/15/2025	-	242,950	25,516	217,434	4,096
					537,939	485,900	116,878	906,961	38,739
Total Reporting Entity					8,239,686	11,150,900	2,752,290	16,638,296	328,274

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2040	Total
Principal									
GO Bond 2014 Series 1	605,000.00	650,000.00	675,000.00	705,000.00	730,000.00	1,550,000.00	-	-	4,915,000.00
GO Bond 2015 Series 1	9,000.00	10,000.00	10,000.00	10,000.00	11,000.00	46,000.00	-	-	96,000.00
GO Bond 2021-1 - Hwy 160, and Bridge	-	-	-	-	-	470,000.00	4,635,000.00	3,525,000.00	8,630,000.00
GO Bond 2021-2 - Partial Refunding 2014	-	-	-	-	-	2,035,000.00	-	-	2,035,000.00
	614,000.00	660,000.00	685,000.00	715,000.00	741,000.00	4,101,000.00	4,635,000.00	3,525,000.00	15,676,000.00
KDHE - Slate Valley Sewer	11,724.08	12,043.95	12,372.56	12,710.13	6,484.52	-	-	-	55,335.24
Capital Leases	112,521.14	117,966.27	371,665.93	304,808.87	-	-	-	-	906,962.21
Total Principal	738,245.22	790,010.22	1,069,038.49	1,032,519.00	747,484.52	4,101,000.00	4,635,000.00	3,525,000.00	16,638,297.45
Interest & Service Fees									
GO Bond 2014 Series 1	190,550.00	172,400.00	146,400.00	119,400.00	91,200.00	93,600.00	-	-	813,550.00
GO Bond 2015 Series 1	3,120.00	2,827.50	2,502.50	2,177.50	1,852.50	3,802.50	-	-	16,282.50
GO Bond 2021-1 - Hwy 160, and Bridge	280,475.00	258,900.00	258,900.00	258,900.00	258,900.00	1,294,500.00	953,850.00	237,450.00	3,801,875.00
GO Bond 2021-2 - Partial Refunding 2014	39,205.83	36,190.00	36,190.00	36,190.00	36,190.00	138,040.00	-	-	322,005.83
	513,350.83	470,317.50	443,992.50	416,667.50	388,142.50	1,529,942.50	953,850.00	237,450.00	4,953,713.33
KDHE - Slate Valley Sewer	1,420.68	1,100.81	772.20	434.63	87.86	-	-	-	3,816.18
Capital Leases	43,093.87	37,648.74	31,931.12	11,173.07	-	-	-	-	123,846.80
Total Interest	557,865.38	509,067.05	476,695.82	428,275.20	388,230.36	1,529,942.50	953,850.00	237,450.00	5,081,376.31
Total Principal and Interest	1,296,110.60	1,299,077.27	1,545,734.31	1,460,794.20	1,135,714.88	5,630,942.50	5,588,850.00	3,762,450.00	21,719,673.76

4. Long-term debt (continued)

Advanced Refunding of General Obligation Bonds

In September of 2021, Sumner County issued $10,665,000 in General Obligation bonds. $8,630,000 was issued for a comprehensive road and bridge project and the balance of $2,035,000 was used to refund a $1,800,000 portion of the 2014 bond issue, extending the maturity of those bonds. Due to the longer maturity of the refunding bonds compared to the refunded bonds, there will be a cash flow cost of $261,655.83 for this partial refunding of the 2014 issue.

5. Commitments

A. Financing Commitment

The County has entered into a loan agreement with the Kansas Department of Health and Environment in the amount of $216,300 to provide financing for the Slate Valley Sewer District improvement project. Annual payments of $13,145 are required to repay the loan that started in 2006 and extends through 2025. An inter-local agreement dated June 21, 2004 between the County, the City of Wellington, Kansas and the Slate Valley Estates Sewer District provides for the required annual payments to be collected from the residents of Slate Valley by the City and distributed to the County for the repayment of the loan.

B. Nursing Home Lease

The County had a lease agreement with Wellington Leasehold LLC, dba Deseret Nursing and Rehabilitation providing for leasing of the nursing home facility owned by Sumner County for an annual rental of $1.00 per year. The term of the agreement is for thirty (30) years beginning on January 1, 2010. The lessee is responsible for all maintenance, insurance, property taxes, utilities and damages with respect to the facility. This lease was reassigned to Mission Health as of March 9, 2015.

6. Capital project funds

The Special Improvements Fund is used to account for small project costs not directly attributable to another fund. Major capital projects are accounted for within their own fund. Since these funds are not required to be budgeted, expenditures are limited on a project-by-project basis to an amount authorized by resolution. During 2021, the following projects were completed or underway:

Project	Project Authorization	Project to Date Expenditures	Dec. 31, 2021 Status
2021 Road Project	9,500,000	8,519,362	Pending

7. Risk Management

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

7. Risk Management (continued)

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 and there were no settlements that exceeded insurance coverage in the past three years.

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

8. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2021:

Transferred From:	Transferred To:	Amount	Statutory Authority KSA
General	Equipment Reserve	304,000	19-119
General	Mental Health	25,117	Commission approval
General	Capital Improvement	54,318	19-120
Special Auto	General	53,278	8-145
Neighborhood Revitalization	General	79,212	12-17,118
Election	Equipment Reserve	99,775	19-119
Noxious Weed	Equipment Reserve	8,000	19-119
Road & Bridge	Special Highway Improv	155,307	19-119
2010 911 Wire Line	Equipment Reserve	30,000	19-119
Peck Improvement District	Peck Improv Dist-Equip Res	2,500	19-119
		811,508	
Closed Funds (9)	General	133	Residual Equity
		811,641	

9. Other Long-Term Obligations from Operations

A. Post-Employment Health Care Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. The indirect subsidy due to the retiree's higher age has not been computed, nor has any liability been recognized. 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. The County pays 75% of the cost of maintaining a retiring employee's current level of health insurance until the employee reaches age 65, subject to certain qualifications.

B. Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

9. Other Long-Term Obligations from Operations (continued)

C. Compensated absences

Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per pay period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending upon length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination.

10. Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 79-49,210 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer 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, KPERS 3 and KP&F 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 and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $621,281 for KPERS and $254,727 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, Sumner County's proportionate share of the collective net pension liability reported by KPERS was $4,106,334 and $1,872,218 by KP&F for a total of $5,978,552. 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. Sumner County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

11. Self-Insured Medical Plans

In July 2014, the County established a self-insurance medical plan for the benefit of its employees. Payments are made from the Employee Benefit Fund and county employees to a third-party administrator, who pays fixed costs and claims. The County purchases commercial stop-loss insurance for claims in excess of specified amounts which reimburses the fund for covered excess claims paid. The County has included on the financial statement in the Self-Insured Medical Plan Fund the transactions paid through and the cash held by the third-party administrator who maintains an escrow account for the benefit of Sumner County.

The County's Employee Benefit Fund charges employee health insurance expense each month for each employee an amount based on a predetermined "premium". If claims paid in the Self-Insured Medical Plan Fund exceed amounts available in the fund, the Employee Benefit Fund pays an additional amount to cover claims paid. During 2021, the additional amount paid was $450,000, and payments from the stop-loss policy were $461,523, which were retained in the Self-Insured Fund to pay claims. The cash account was $41,069 at 12/31/2021. For 2022, an additional $800,000 above the monthly premium amount has been paid into the Self-Insured Medical Plan Fund as of the date of the financial statement.

The County also maintains a self-insured dental plan, administered by a separate third-party administrator in which the administrator pays the claims and the County reimburses the administrator each month from its Employee Benefit Fund. A separate fund is not maintained for this plan.

Health and dental claims in both plans are recognized as an expense when paid by the third-party administrator, not when incurred by the insured. The amount of claims incurred but outstanding at year end have not been recorded as a liability in the financial statements.

12. Contingencies

Grant Program Involvement

The County participates in various federal or state grant programs from year to year on an intermittent basis. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

13. Contingency for Property Taxes Under Appeal and Related Reserve

Property Tax Appeal Pending

The largest property taxpayer in the county has appealed their property tax valuation for 2012-2021. The 2012 and 2013 court cases were settled in 2018, resulting in refunds to the taxpayer of $380,299 and $2,732,132 respectively. The County portion of those refunds was $111,876 and $780,983 respectively, with the balance attributable to other taxing districts. In addition, the County paid the taxpayer $380,571 of interest on the 2012 and 2013 refunds which was charged to the General fund of the County. The 2015 court case was settled in October 2021 and the County was ordered to pay a $3,602,038.82 refund to the taxpayer, $1,036,204.88 of which was attributable to County funds, with interest of $610,866.17 accrued at the statutory rate but not yet paid due to ongoing negotiations. The 2018 case was settled in July, 2022 and the county was ordered to pay $3,853,807.92 with $1,185,888.91 attributable to County funds, plus interest of $373,555. Tax years 2014, 2016, 2017, 2019, 2020 and 2021 are pending or under appeal in the appropriate courts. Tax years 2019, 2020 and 2021 have not been adjudicated by the Kansas Board of Tax Appeals; therefore, no amount of contingent tax refund is known.

13. Contingency for Property Taxes Under Appeal and Related Reserve (continued)

In July, 2022 the County applied for and received a loan of $3,853,807.92 from the Kansas Pooled Money Investment Board (PMIB) to cover the refund of 2018 taxes in this amount. The terms of this loan require repayment over a four-year period.

All refunds to taxpayers are processed by the County Treasurer as reductions of the next regular apportionment of ad valorem taxes due affected taxing subdivisions, including County funds.

While management believes at this time it is not possible to reasonably estimate the amount of refunds that may be due under these actions, management has created a "Contingent At Risk Reserve Fund" to temporarily reserve amounts that could be at risk for future refunds to this taxpayer. This reserve fund was created in 2014 to temporarily move at risk tax receipts to this reserve from other county funds. This reservation of tax receipts will be moved back to the originating fund as tax rebates are made for each year at issue. This contingent tax refund liability has not been recognized in the financial statement under the county's regulatory basis of accounting.

Final and preliminary decisions are as follows:

Tax year	Tax Overpayment per Final/Preliminary Court Decisions	County Portion of Preliminary Decisions at 12/31/2021	County Portion of Final Decisions	Status
Final Decisions:				
2012	$ 380,299	$ -	$ 111,876	*paid in 2018
2013	2,732,132	-	780,983	*paid in 2018
2015	3,602,039	-	1,036,205	*paid in 2021
2018	3,853,808	-	1,185,889	*paid in July 2022
	$ 10,568,278	$ -	$ 3,114,953	
2012 & 2013 interest paid			$ 380,571	*paid in 2019
2015 interest per statute			610,866	*in negotiations
2018 interest per statute			373,555	*in negotiations
Total interest paid or accrued to date on settled years			$ 1,364,992	
Pending Appeals:				
2014	$ 2,508,381	$ 714,469		under appeal
2016	2,558,890	786,376		under appeal
2017	2,072,955	636,354		under appeal
2019	pending	pending		Not yet adjudicated
2020	pending	pending		Not yet adjudicated
2021	pending	pending		Not yet adjudicated

13. Contingency for Property Taxes Under Appeal and Related Reserve (continued)

The above amounts do not include potential tax refunds for property tax years of 2019, 2020 and 2021, for which no rulings have been issued, or interest that may be due on all tax refunds, which is also the subject of court proceedings. The activity of the funds reserved for the County portion of possible refunds are as follows:

	Reserve for Contingencies	
Reserved, 12/31/2020	$ 2,785,811	
Reserved for 2020 taxes	873,237	
Used for refund of 2015 taxes	(1,036,205)	
Reserved, 12/31/2021	$ 2,622,843	
Reserved in 2022 for 2021 taxes	864,294	
Used for refund of 2018 taxes	-	*Paid from PMIB loan proceeds
Reserved as of date of report	$ 3,487,137	

14. Landfill Closure Costs and Post-Closure Costs

Sumner County formerly operated a municipal solid waste landfill that was closed and capped in 1994. State and federal laws and regulations require that certain maintenance and monitoring functions continue for 30 years after closure. Estimates of future costs are not maintained for this closed landfill. In 2006, the county entered into an agreement with the City of Wellington, Kansas to purchase the land containing the sanitary landfill and as part of that agreement, the city is liable for monitoring costs after 2016. Sumner County maintains the Sanitary Landfill fund to provide for future closure costs. The unencumbered balance of this fund at December 31, 2021 was $102,239.

15. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin.

In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks, and help offset incurred costs of the County. The largest of these grants was the American Rescue Plan of 2021. The County received $2,217,813 in May of 2021 and another payment of the same amount in 2022.

16. Subsequent Events

As stated in Note 11, as of the date of the financial statement, $800,000 over and above the normal monthly payment has been paid into the Self-Insured Medical Plan Fund to cover medical claims paid in 2022.

16. Subsequent Events (continued)

As stated in Note 13, the County received a loan of $3,853,807.92 from the Kansas Pooled Money Investment Board to cover the refund of 2018 property taxes to a taxpayer in July 2021.

Management has evaluated subsequent events through September 12, 2022, which is the date the financial statement was available to be issued.

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION

Sumner County, Kansas

Summary of Expenditures--Actual and Budget

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2020

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over / (Under)
Governmental Type Funds:					
General	$ 8,072,969	$ -	$ 8,072,969	$ 7,915,315	$ (157,654)
Special Purpose Funds:					
Road and Bridge	4,582,638	-	4,582,638	4,422,885	(159,753)
Special Bridge	40,000	-	40,000	39,902	(98)
Special Road & Bridge	182	-	182	-	(182)
Agric Complex Bond & Int	41,084	-	41,084	-	(41,084)
4-H Club	3,000	-	3,000	3,000	-
Fair Association Building	7,000	-	7,000	7,000	-
County Fair	8,000	-	8,000	8,000	-
Health Fund	1,162,316	-	1,162,316	957,741	(204,575)
Soil Conservation	25,000	-	25,000	25,000	-
Election Fund	328,100	-	328,100	270,294	(57,806)
Noxious Weeds	216,077	-	216,077	180,125	(35,952)
Ambulance	695,000	-	695,000	656,287	(38,713)
Employee Benefits	4,474,459	-	4,474,459	4,119,325	(355,134)
County Extension Council	164,812	-	164,812	164,812	-
Mental Health	427,000	-	427,000	392,840	(34,160)
Community College Tuition	28	-	28	50	22
Appraiser's Cost	478,584	-	478,584	472,002	(6,582)
Futures Unlimited	192,198	-	192,198	176,822	(15,376)
Service Program for Elderly	116,237	-	116,237	116,237	-
Tax Sale Foreclosure	50,000	-	50,000	24,474	(25,526)
Tort Liability	35,831	-	35,831	-	(35,831)
Futures Unlimited Building	25,000	-	25,000	23,000	(2,000)
Concealed Carry Fees	3,000	-	3,000	-	(3,000)
Special Parks and Recreation	663	-	663	-	(663)
Special Alcohol Program	41,511	-	41,511	-	(41,511)
Community Corrections	171,088	-	171,088	151,480	(19,608)
Work Release	-	-	-	2,003	2,003
Capital Improvement	75,000	-	75,000	15,000	(60,000)
2010 911 Wire Line	165,000	-	165,000	166,672	1,672
Sex Offender Fee	4,000	-	4,000	2,846	(1,154)
Inmate Phone System	60,000	-	60,000	32,987	(27,013)
County Cemetery	52,000	-	52,000	38,500	(13,500)
Juvenile Justice	140,381	-	140,381	181,686	41,305
Sales Tax Revenue-Health Care	1,484,684	-	1,484,684	1,506,699	22,015
Sales Tax - Cowley College	1,637,618	-	1,637,618	1,538,001	(99,617)
Juvenile Reinvestment	-	-	-	47,491	47,491
Bio-Terrorism	20,946	-	20,946	24,704	3,758
Pan Flu Grant	3,700	-	3,700	1,943	(1,757)
Cities Readiness Grant	8,235	-	8,235	10,878	2,643
CRI Regional Grant	122,967	-	122,967	125,089	2,122
SCMR Regional PHEP Grant	34,287	-	34,287	36,907	2,620
Bond and Interest Funds:					
Bond and Interest	1,237,005	2,035,030	3,272,035	3,134,550	(137,485)
Slate Valley Sewer	22,000	-	22,000	13,788	(8,212)
Greenfield Impr District B &I	12,412	-	12,412	12,412	-
Business Funds					
Self-Insured Medical Plan	3,490,298		3,490,298	2,907,284	(583,014)
Trust Funds:					
Prosecuting Attorney Trainee	11,600	-	11,600	1,630	(9,970)
Total	$ 29,943,910	$ 2,035,030	$ 31,978,940	$ 29,927,661	$ (2,051,279)

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad valorem tax	$ 4,386,979	$ 5,206,656	$ 5,340,501	$ (133,845)
Contingent at-risk reserve	(265,423)	(320,754)	-	(320,754)
Back tax collections	93,144	97,958	32,248	65,710
Motor vehicle tax	451,968	423,586	402,045	21,541
Interest on delinquent taxes	263,588	305,220	222,000	83,220
Recreational vehicle tax	10,104	9,790	7,991	1,799
Commercial vehicle tax	11,974	10,050	10,151	(101)
Truck tax	13,952	18,817	15,320	3,497
Neighborhood revitalization	(262,250)	(262,730)	(204,000)	(58,730)
In liew of tax app	14,820	14,820	-	14,820
Motor vehicle excise tax	26	25	12	13
Total taxes	$ 4,718,882	$ 5,503,438	$ 5,826,268	$ (322,830)
Mineral tax	$ 9,106	$ 10,546	$ 15,000	$ (4,454)
Local alcoholic liquor tax	2,532	-	-	-
Total intergovernmental	$ 11,638	$ 10,546	$ 15,000	$ (4,454)
Planning fees	$ 14,653	$ 14,905	$ 14,100	$ 805
Fees transferred from NRP fund	73,499	79,212	52,000	27,212
Register of Deeds fees	228,128	259,129	219,000	40,129
Sheriff fees	2	45	100	(55)
County attorney diversion fees	11,000	9,375	18,000	(8,625)
County attorney copy fees	972	1,198	-	1,198
Heritage Trust Fund fees	(7,661)	(17,705)	-	(17,705)
Mortgage registration fees	724	-	(14,500)	14,500
Cereal malt beverage licenses	75	75	25	50
Fish and game permits	43	41	200	(159)
Filing fees - Clerk	4,886	1,425	1,500	(75)
Court fees	13,249	4,118	10,900	(6,782)
Treasurer's fees	6,935	8,705	12,300	(3,595)
Fireworks permits	5,000	5,500	5,000	500
Sheriff - inmate housing	438,635	396,970	-	396,970
Total licenses, fees and permits	$ 790,140	$ 762,993	$ 318,625	$ 444,368
Interest on idle funds	$ 131,508	$ 9,449	$ 268,000	$ (258,551)
Casino revenue	$ 1,442,707	$ 1,718,413	$ 1,943,904	$ (225,491)
Sheriff commissary commission	13,431	19,370	19,000	370
Juvenile supervision	293	505	-	505
Rental income	60,128	57,432	54,000	3,432
Farm & pasture rent	20,766	16,766	-	16,766
Wind farm in lieu of taxes	323,011	328,982	328,982	-
Producers Ag Fee	57,856	57,856	56,000	1,856
Sale of property	-	450	-	450
Sparks reimbursement	37,750	-	-	-
Operating transfer from Auto License Fees fund	43,115	53,278	43,115	10,163
Federal grants	24,531	-	-	-
State Grants	739	-	-	-
Other financing	-	-	10,000	(10,000)
Transfer from closed funds	-	133	-	133
Other	-	5,666	-	5,666
Total other	$ 2,024,327	$ 2,258,851	$ 2,455,001	$ (196,150)
Total receipts	$ 7,676,495	$ 8,545,277	$ 8,882,894	$ (337,617)

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures				
County Commission:				
Personal services	$ 75,481	$ 75,234	$ 75,027	$ 207
Commodities	339	389	750	(361)
Contractual service	409	220	1,245	(1,025)
Capital outlay	-	-	-	-
Total County Commission	$ 76,229	$ 75,843	$ 77,022	$ (1,179)
County Clerk:				
Personal services	$ 113,967	$ 124,411	$ 125,200	$ (789)
Commodities	4,222	5,113	8,700	(3,587)
Contractual service	2,182	3,466	5,100	(1,634)
Capital Outlay	1,983	-	-	-
Transfer to Equipment Reserve	2,000	2,000	2,000	-
Reimbursements	(4,828)	-	-	-
Total County Clerk	$ 119,526	$ 134,990	$ 141,000	$ (6,010)
County Treasurer:				
Personal services	$ 170,646	$ 188,072	$ 211,662	$ (23,590)
Commodities	8,117	8,101	7,900	201
Contractual service	4,119	6,332	27,400	(21,068)
Reimbursements	(17,064)	(17,169)	-	(17,169)
Total County Treasurer	$ 165,818	$ 185,336	$ 246,962	$ (61,626)
County Attorney:				
Personal services	$ 341,859	$ 318,216	$ 358,090	$ (39,874)
Commodities	6,240	915	8,000	(7,085)
Contractual service	36,204	14,412	24,200	(9,788)
Transfer to Capital Improvement	-	54,317	-	54,317
Reimbursements	-	-	(200)	200
Total County Attorney	$ 384,303	$ 387,860	$ 390,090	$ (2,230)
Register of Deeds:				
Personal services	$ 101,294	$ 95,182	$ 103,694	$ (8,512)
Commodities	6,963	6,569	4,920	1,649
Contractual service	1,066	1,716	3,580	(1,864)
Transfer to Equipment Reserve	4,000	4,500	4,500	-
Reimbursements	(7,961)	(5,699)	(4,000)	(1,699)
Total Register of Deeds	$ 105,362	$ 102,268	$ 112,694	$ (10,426)

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Expenditures (continued)				
Sheriff:				
Personal services - Sheriff/Jail	$ 2,814,646	$ 2,881,420	$ 3,280,893	$ (399,473)
Commodities	314,494	394,041	403,600	(9,559)
Contractual service	68,428	96,104	135,500	(39,396)
Capital outlay	342,416	422,353	287,000	135,353
Reimbursements	(69,193)	(142,506)	(587,000)	444,494
Transfer to equipment reserve	200,000	200,000	-	200,000
Total Sheriff	$ 3,670,791	$ 3,851,412	$ 3,519,993	$ 331,419
Unified Court:				
Commodities	$ 21,928	$ 10,748	$ 32,500	$ (21,752)
Contractual service	336,701	308,650	421,500	(112,850)
Capital outlay	51,047	60,248	5,000	55,248
Reimbursements	(85,016)	(50,101)	(50,000)	(101)
Total Unified Court	$ 324,660	$ 329,545	$ 409,000	$ (79,455)
Courthouse - General:				
Commodities	$ 5,342	$ 6,753	$ 6,000	$ 753
Contractual service	718,249	697,212	725,000	(27,788)
Capital outlay	69,792	4,269	20,000	(15,731)
Postage	51,097	44,962	90,000	(45,038)
Insurance reimbursement	(144,886)	(147,222)	(154,000)	6,778
Total Courthouse - General	$ 699,594	$ 605,974	$ 687,000	$ (81,026)
County Counselor:				
Personal services	$ 90,871	$ 92,390	$ 93,841	$ (1,451)
Commodities	-	-	100	(100)
Contractual service	18,200	18,000	18,500	(500)
Total County Counselor	$ 109,071	$ 110,390	$ 112,441	$ (2,051)
Planning:				
Personal services	$ 133,514	$ 132,606	$ 136,166	$ (3,560)
Commodities	5,291	7,009	5,548	1,461
Contractual service	30,792	20,971	29,400	(8,429)
Reimbursements	(4,112)	-	-	-
Total Register of Deeds	$ 165,485	$ 160,586	$ 171,114	$ (10,528)

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

Expenditures (continued)	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Emergency Preparedness:				
Personal services	$ 93,920	$ 95,712	$ 93,500	$ 2,212
Commodities	1,771	2,107	6,800	(4,693)
Contractual service	15,557	13,376	25,600	(12,224)
Transfer to Equipment Reserve	7,500	7,500	7,500	-
Total Emergency Preparedness	$ 118,748	$ 118,695	$ 133,400	$ (14,705)
Raymond Frye Complex:				
Contractual service	$ 22,283	$ 24,050	$ 31,000	$ (6,950)
Capital outlay	1,055	7,730	12,000	(4,270)
Total Raymond Frye Complex	$ 23,338	$ 31,780	$ 43,000	$ (11,220)
Information Services:				
Personal services	$ 88,722	$ 90,120	$ 90,036	$ 84
Commodities	5,602	7,009	6,050	959
Contractual service	384,005	277,567	355,900	(78,333)
Capital outlay	59,724	37,625	35,500	2,125
Transfer to Equipment Reserve	25,000	90,000	90,000	-
Reimbursements	(2,629)	-	-	-
Total Information Services	$ 560,424	$ 502,321	$ 577,486	$ (75,165)
Maintenance:				
Personal services	$ 183,045	$ 200,850	$ 201,581	$ (731)
Commodities	7,925	10,398	12,500	(2,102)
Contractual service	4,025	1,831	5,000	(3,169)
Capital outlay	4,000	1,769	4,000	(2,231)
Reimbursements	(1,802)	-	-	-
Total Maintenance	$ 197,193	$ 214,848	$ 223,081	$ (8,233)
Economic Development:				
Utilities	$ 5,984	$ 9,141	$ 7,496	$ 1,645
Rent	7,488	7,488	7,488	-
Appropriation	111,016	111,016	55,016	56,000
Total Economic Development	$ 124,488	$ 127,645	$ 70,000	$ 57,645

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
Expenditures (continued)	2020 Actual	Actual	Budget	Variance Over (Under)
Coroner:				
Contractual service	$ 46,665	$ 52,759	$ 67,500	$ (14,741)
Reimbursements	(46,529)	(28,623)	(37,500)	8,877
Total Coroner	$ 136	$ 24,136	$ 30,000	$ (5,864)
Geographical Information:				
Personal services	$ 36,219	$ 36,831	$ 36,412	$ 419
Commodities	91	69	1,500	(1,431)
Contractual service	5,140	30,322	22,500	7,822
Transfer to Equip Reserve	20,000	-	8,000	(8,000)
Reimbursements	(84)	(70)	-	(70)
Total Emergency Preparedness	$ 61,366	$ 67,152	$ 68,412	$ (1,260)
CASA	$ 20,000	$ 20,000	$ 20,000	$ -
911 System:				
Personal services	$ 674,955	$ 675,211	$ 742,161	$ (66,950)
Commodities	10,409	10,517	11,250	(733)
Contractual service	21,345	11,008	25,900	(14,892)
Capital outlay	1,777	3,642	3,700	(58)
Reimbursements	(6,320)	-	-	-
Total 911 System	$ 702,166	$ 700,378	$ 783,011	$ (82,633)
Jail Maintenance:				
Personal services	$ -	$ -	$ 2,000	$ (2,000)
Commodities	2,493	187	13,500	(13,313)
Contractual service	19,058	15,758	28,000	(12,242)
Capital outlay	-	-	5,500	(5,500)
Total Jail Maintenance	$ 21,551	$ 15,945	$ 49,000	$ (33,055)

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
Expenditures (continued)	2020 Actual	Actual	Budget	Variance Over (Under)
Other:				
Other	$ 150	$ 150	$ -	$ 150
Public Transportation	20,000	20,000	20,000	-
Miscellaneous	28,114	102,944	29,500	73,444
Candidate registration fees	400	-	-	-
Reimbursements	(6,960)	-	-	-
Transfer to Ambulance fund	58,079	-	-	-
Transfer to Mental health	30,318	25,117	158,763	(133,646)
Mortgage Registration Tax to State	7,503	-	-	-
Total Other	$ 137,604	$ 148,211	$ 208,263	$ (60,052)
Total Expenditures	$ 7,787,853	$ 7,915,315	$ 8,072,969	$ (157,654)
Receipts Over (Under) Expenditures	$ (111,358)	$ 629,962		
Unencumbered Cash, Beginning	(158,726)	(266,884)		
Prior Year Cancelled Encumbrances	3,200	6,569		
Unencumbered Cash, Ending	$ (266,884)	$ 369,647		

Sumner County, Kansas

Special Purpose Fund
Road and Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 2,770,420	$ 2,651,828	$ 2,719,537	$ (67,709)
Less Contingent at-risk reserve	(167,632)	(163,345)	-	(163,345)
Delinquent tax	65,540	66,086	49,998	16,088
Motor vehicle tax	257,213	266,300	253,923	12,377
Recreational vehicle tax	5,725	6,165	5,047	1,118
Commercial vehicle tax	6,673	6,347	6,411	(64)
16/20M truck tax	13,024	10,495	9,675	820
Intergovernmental:				-
County Highway Fund	810,060	926,084	781,158	144,926
State grant	157,196	155,307	-	155,307
Federal grant	49,440	-	-	-
Other Road and Bridge collections	8,327	2,351		
Reimbursements	-	40,108	-	40,108
Total receipts	$ 3,975,986	$ 3,967,726	$ 3,825,749	$ 141,977
Expenditures				
Public Works:				
Personal services	$ 1,661,692	$ 1,691,808	$ 1,768,375	$ (76,567)
Commodities	1,023,199	1,371,439	1,665,931	(294,492)
Contractual	305,504	866,018	533,126	332,892
Reimbursements	(169,540)	(155,007)	-	(155,007)
Lease purchase payments	212,636	124,890	-	124,890
Projects - Capital Outlay	238,032	98,644	345,420	(246,776)
Insurance	139,000	139,000	139,000	-
Employee benefits	130,786	130,786	130,786	-
Transfer to Special Highway Improvement	257,196	155,307	-	155,307
Total expenditures	$ 3,798,505	$ 4,422,885	$ 4,582,638	$ (159,753)
Receipts Over (Under) Expenditures	$ 177,481	$ (455,159)		
Unencumbered Cash, Beginning	883,365	1,060,846		
Prior Year Cancelled Encumbrances	-	113		
Unencumbered Cash, Ending	$ 1,060,846	$ 605,800		

Sumner County, Kansas

Special Purpose Fund

Special Bridge

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 37,661	$ 37,090	$ 37,967	$ (877)
Less Contingent at-risk reserve	(2,279)	(2,285)	-	(2,285)
Delinquent tax	852	867	710	157
Motor vehicle tax	3,569	3,624	3,460	164
Recreational vehicle tax	80	84	69	15
Commercial vehicle tax	94	86	87	(1)
16/20M truck tax	133	148	132	16
Total receipts	40,110	39,614	42,425	(2,811)
Expenditures				
Public Works:				
Commodities	$ 39,525	$ 39,902	$ 40,000	$ (98)
Receipts Over (Under) Expenditures	$ 585	$ (288)		
Unencumbered Cash, Beginning	2,159	2,744		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 2,744	$ 2,456		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in the budget.

Sumner County, Kansas

Special Purpose Fund

Special Road and Bridge

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ -	$ -	$ -	$ -
Expenditures				
Public Works:				
Road and Bridge expenditures	$ -	$ -	$ 182	$ (182)
Total expenditures	$ -	$ -	$ 182	$ (182)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	358	358		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 358	$ 358		

Sumner County, Kansas

Special Purpose Fund
Agricultural Complex Bond & Interest
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Rent	$ 10,478	$ 9,605	$ -	$ 9,605
Expenditures				
Capital outlay	$ -	$ -	$ 41,084	$ (41,084)
Total expenditures	$ -	$ -	$ 41,084	$ (41,084)
Receipts Over (Under) Expenditures	$ 10,478	$ 9,605		
Unencumbered Cash, Beginning	100,368	110,846		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 110,846	$ 120,451		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in the budget.

Sumner County, Kansas

Special Purpose Fund
4-H Club
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 2,917	$ 2,707	$ 2,776	$ (69)
Less Contingent at-risk reserve	(176)	(166)	-	(166)
Delinquent tax	68	68	-	68
Motor vehicle tax	277	281	265	16
Recreational vehicle tax	6	6	5	1
Commercial vehicle tax	7	7	7	-
16/20M truck tax	11	11	10	1
Total receipts	$ 3,110	$ 2,914	$ 3,063	$ (149)
Expenditures				
Culture and Recreation:				
Appropriation	$ 3,000	$ 3,000	$ 3,000	$ -
Receipts Over (Under) Expenditures	$ 110	$ (86)		
Unencumbered Cash, Beginning	275	385		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 385	$ 299		

Sumner County, Kansas

Special Purpose Fund
Fair Association Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 6,630	$ 6,768	$ 6,932	$ (164)
Less Contingent at-risk reserve	(401)	(417)	-	(417)
Delinquent tax	134	144	-	144
Motor vehicle tax	633	638	611	27
Recreational vehicle tax	14	15	12	3
Commercial vehicle tax	17	15	15	-
16/20M truck tax	28	26	23	3
Total receipts	$ 7,055	$ 7,189	$ 7,593	$ (404)
Expenditures				
Culture and Recreation:				
Appropriation	$ 7,000	$ 7,000	$ 7,000	$ -
Receipts Over (Under) Expenditures	$ 55	$ 189		
Unencumbered Cash, Beginning	294	349		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 349	$ 538		

Sumner County, Kansas

Special Purpose Fund
County Fair
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 7,691	$ 7,580	$ 782	$ 6,798
Less Contingent at-risk reserve	(465)	(467)	-	(467)
Delinquent tax	157	167	-	167
Motor vehicle tax	733	740	713	27
Recreational vehicle tax	16	17	14	3
Commercial vehicle tax	19	18	18	-
16/20M truck tax	31	30	27	3
Total receipts	$ 8,182	$ 8,085	$ 1,554	$ 6,531
Expenditures				
Culture and Recreation:				
Appropriation	$ 8,000	$ 8,000	$ 8,000	$ -
Total expenditures	$ 8,000	$ 8,000	$ 8,000	-
Receipts Over (Under) Expenditures	$ 182	$ 85		
Unencumbered Cash, Beginning	250	432		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 432	$ 517		

Sumner County, Kansas

Special Purpose Fund

Health

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for services	$ 662,827	$ 619,215	$ 789,310	$ (170,095)
Donations	45	53	-	53
Reimbursements	177,832	2,382	-	2,382
Local sales tax appropriation	301,316	282,868	332,042	(49,174)
Total receipts	$ 1,142,020	$ 904,518	$ 1,121,352	$ (216,834)
Expenditures				
Health:				
Personal services	$ 707,195	$ 668,415	$ 852,666	$ (184,251)
Commodities	73,831	68,755	100,450	(31,695)
Contractual	230,596	217,983	209,200	8,783
Capital Outlay	34	2,588	-	2,588
Transfer to Equipment Reserve	150,000	-	-	-
Total expenditures	$ 1,161,656	$ 957,741	$ 1,162,316	$ (204,575)
Receipts Over (Under) Expenditures	$ (19,636)	$ (53,223)		
Unencumbered Cash, Beginning	56,508	36,872		
Prior Year Cancelled Encumbrances	-	1,787		
Unencumbered Cash, Ending	$ 36,872	$ (14,564)		

Sumner County, Kansas

Special Purpose Fund

Soil Conservation

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 23,870	$ 23,824	$ 24,338	$ (514)
Less Contingent at-risk reserve	(1,444)	(1,467)	-	(1,467)
Delinquent tax	553	557	412	145
Motor vehicle tax	2,245	2,296	2,181	115
Recreational vehicle tax	50	53	43	10
Commercial vehicle tax	59	55	55	-
16/20M truck tax	92	92	83	9
Total receipts	$ 25,425	$ 25,410	$ 27,112	$ (1,702)
Expenditures				
Public Works:				
Appropriation	$ 25,000	$ 25,000	$ 25,000	$ -
Receipts Over (Under) Expenditures	$ 425	$ 410		
Unencumbered Cash, Beginning	664	1,089		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 1,089	$ 1,499		

Sumner County, Kansas

Special Purpose Fund

Election

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 265,215	$ 281,545	$ 288,680	$ (7,135)
Less Contingent at-risk reserve	(16,047)	(17,343)	-	(17,343)
Delinquent tax	5,616	5,948	3,524	2,424
Motor vehicle tax	24,750	25,514	24,304	1,210
Recreational vehicle tax	553	590	483	107
Commercial vehicle tax	653	608	614	(6)
16/20M truck tax	845	1,027	926	101
Covid Cares (SOS)	24,829	-	-	-
Covid CTCL Grant	12,264	-	-	-
Covid Sparks Grant	1,945	-	-	-
Total receipts	$ 320,623	$ 297,889	$ 318,531	$ (20,642)
Expenditures				
General Government:				
Personal services	$ 132,964	$ 104,908	$ 126,200	$ (21,292)
Commodities	15,625	4,765	14,500	(9,735)
Contractual	89,209	60,881	87,400	(26,519)
Capital outlay	8,193	225	225	-
Reimbursements	(4,208)	(260)	-	(260)
Other financing uses:				
Operating transfer to Equipment Reserve	49,000	99,775	99,775	-
Total expenditures	$ 290,783	$ 270,294	$ 328,100	$ (57,806)
Receipts Over (Under) Expenditures	$ 29,840	$ 27,595		
Unencumbered Cash, Beginning	36,928	66,768		
Prior Year Cancelled Encumbrances	-	75		
Unencumbered Cash, Ending	$ 66,768	$ 94,438		

Sumner County, Kansas

Special Purpose Fund
Noxious Weeds
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 126,512	$ 117,230	$ 120,303	$ (3,073)
Less Contingent at-risk reserve	(7,655)	(7,220)	-	(7,220)
Delinquent tax	2,688	2,784	1,086	1,698
Motor vehicle tax	12,361	12,192	11,594	598
Recreational vehicle tax	276	282	230	52
Commercial vehicle tax	328	290	293	(3)
16/20M truck tax	362	515	442	73
Sale of chemicals	67,827	46,105	60,000	(13,895)
Total receipts	$ 202,699	$ 172,178	$ 193,948	$ (21,770)
Expenditures				
Public Works:				
Personal services	$ 90,002	$ 94,623	$ 104,177	$ (9,554)
Commodities	75,537	69,576	94,800	(25,224)
Contractual	6,477	8,072	9,100	(1,028)
Capital Outlay	-	-	8,000	(8,000)
Operating transfers to Equipment Reserve	8,000	8,000	-	8,000
Reimbursements	(4,806)	(146)	-	(146)
Total expenditures	$ 175,210	$ 180,125	$ 216,077	$ (35,952)
Receipts Over (Under) Expenditures	$ 27,489	$ (7,947)		
Unencumbered Cash, Beginning	50,018	77,507		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 77,507	$ 69,560		

Sumner County, Kansas

Special Purpose Fund
Ambulance
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local sales tax appropriation	$ 625,519	$ 656,287	$ 694,372	$ (38,085)
Transfer from general fund	58,079	-	-	-
Total receipts	$ 683,598	$ 656,287	$ 694,372	$ (38,085)
Expenditures				
Health:				
Ambulance subsidy	$ 684,226	$ 656,287	$ 695,000	$ (38,713)
Reimbursement	-	-	-	-
Total expenditures	$ 684,226	$ 656,287	$ 695,000	$ (38,713)
Receipts Over (Under) Expenditures	$ (628)	$ -		
Unencumbered Cash, Beginning	628	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Sumner County, Kansas

Special Purpose Fund

Employee Benefits

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 4,455,376	$ 4,016,738	$ 4,119,290	$ (102,552)
Less Contingent at-risk reserve	(269,645)	(247,422)	-	(247,422)
Delinquent tax	78,110	91,642	42,167	49,475
Motor vehicle tax	292,806	424,125	408,440	15,685
Recreational vehicle tax	6,524	9,852	8,118	1,734
Commercial vehicle tax	7,636	10,207	10,312	(105)
16/20M truck tax	13,371	12,008	15,563	(3,555)
Reimbursement from Road & Bridge fund	130,786	130,786	130,786	-
Prior year refunds	-	8,972	-	8,972
Total receipts	$ 4,714,964	$ 4,456,908	$ 4,734,676	$ (277,768)
Expenditures				
General Government:				
Social Security	$ 579,657	$ 589,735	$ 632,658	$ (42,923)
Unemployment	13,945	29,156	21,360	7,796
Retirement - KPERS	607,831	595,416	612,366	(16,950)
Retirement - KP&F	238,559	255,593	293,675	(38,082)
Health insurance - self insured	2,270,988	2,670,839	2,900,000	(229,161)
Life insurance	4,935	4,862	5,000	(138)
Reimbursements	(39,948)	(38,953)	-	(38,953)
Other	9,178	12,677	9,400	3,277
Total expenditures	$ 3,685,145	$ 4,119,325	$ 4,474,459	$ (355,134)
Receipts Over (Under) Expenditures	$ 1,029,819	$ 337,583		
Unencumbered Cash, Beginning	(43,818)	986,001		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 986,001	$ 1,323,584		

Sumner County, Kansas

Special Purpose Fund
County Extension Council
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 158,335	$ 155,398	$ 159,404	$ (4,006)
Less Contingent at-risk reserve	(9,580)	(9,572)	-	(9,572)
Delinquent tax	3,669	3,687	2,900	787
Motor vehicle tax	14,881	15,231	14,517	714
Recreational vehicle tax	332	353	289	64
Commercial vehicle tax	390	363	367	(4)
16/20M truck tax	603	613	553	60
Total receipts	$ 168,630	$ 166,073	$ 178,030	$ (11,957)
Expenditures				
General Government:				
Appropriation	$ 164,812	$ 164,812	$ 164,812	$ -
Total expenditures	$ 164,812	$ 164,812	$ 164,812	$ -
Receipts Over (Under) Expenditures	$ 3,818	$ 1,261		
Unencumbered Cash, Beginning	3,298	7,116		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 7,116	$ 8,377		

Sumner County, Kansas

Special Purpose Fund

Mental Health

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local sales tax appropriation	$ 21,777	$ -	$ -	$ -
Transfer from general fund	30,518	25,117	26,711	(1,594)
Special alcohol appropriation	366,171	367,723	400,289	(32,566)
Total receipts	$ 418,466	$ 392,840	$ 427,000	$ (34,160)
Expenditures				
Health:				
Appropriation	$ 418,466	$ 392,840	$ 427,000	$ (34,160)
Total expenditures	$ 418,466	$ 392,840	$ 427,000	$ (34,160)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Exempt from budget law per A.G.O.77-9 and 78-258.

Sumner County, Kansas

Special Purpose Fund
Community College Tuition
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes - delinquent tax collection	$ -	$ -	$ -	$ -
Expenditures				
General Government:				
Transfer to general fund	$ -	$ -	$ 28	$ (28)
Total Expenditures	$ -	$ -	$ 28	$ (28)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	50	50		
Prior Year Cancelled Encumbrances	-	-		
Equity transfer to general fund	-	(50)		
Unencumbered Cash, Ending	$ 50	$ -		

Exempt from budget law per K.S.A. 71-301(a).

Sumner County, Kansas

Special Purpose Fund
Appraiser's Cost
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 448,211	$ 424,512	$ 435,330	$ (10,818)
Less Contingent at-risk reserve	(27,120)	(26,149)	-	(26,149)
Delinquent tax	10,076	10,270	6,274	3,996
Motor vehicle tax	41,471	43,096	41,071	2,025
Recreational vehicle tax	925	997	816	181
Commercial vehicle tax	1,088	1,027	1,037	(10)
16/20M truck tax	1,661	1,710	1,565	145
Copy fee	1,706	783	-	783
Total receipts	$ 478,018	$ 456,246	$ 486,093	$ (29,847)
Expenditures				
General Government:				
Personal services	$ 329,477	$ 351,319	$ 355,384	$ (4,065)
Commodities	42,752	23,077	31,600	(8,523)
Contractual	84,561	101,672	84,100	17,572
Operating transfer to Equipment Reserve	-	-	7,500	(7,500)
Reimbursements	(4,215)	(4,066)	-	(4,066)
Total expenditures	$ 452,575	$ 472,002	$ 478,584	$ (6,582)
Receipts Over (Under) Expenditures	$ 25,443	$ (15,756)		
Unencumbered Cash, Beginning	30,115	55,558		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 55,558	$ 39,802		

Sumner County, Kansas

Special Purpose Fund

Future's Unlimited

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 187,807	$ 176,822	$ 191,744	$ (14,922)
Total receipts	$ 187,807	$ 176,822	$ 191,744	$ (14,922)
Expenditures				
Health:				
Appropriation	$ 188,354	$ 176,822	$ 192,198	$ (15,376)
Total expenditures	$ 188,354	$ 176,822	$ 192,198	$ (15,376)
Receipts Over (Under) Expenditures	$ (547)	$ -		
Unencumbered Cash, Beginning	547	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Sumner County, Kansas

Special Purpose Fund

Economic Development

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Total Receipts	$ -	$ -
Expenditures		
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	1	1
Prior Year Cancelled Encumbrances		
Equity transfer to General Fund	-	(1)
Unencumbered Cash, Ending	$ 1	$ -

Sumner County, Kansas

Special Purpose Fund
Service Program for Elderly
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 111,127	$ 109,374	$ 112,223	$ (2,849)
Less Contingent at-risk reserve	(6,724)	(6,737)	-	(6,737)
Delinquent tax	2,709	2,670	1,850	820
Motor vehicle tax	10,461	10,691	10,193	498
Recreational vehicle tax	233	247	203	44
Commercial vehicle tax	275	255	257	(2)
16/20M truck tax	418	431	388	43
Total receipts	$ 118,499	$ 116,931	$ 125,114	$ (8,183)
Expenditures				
General Government:				
Appropriation	$ 116,237	$ 116,237	$ 116,237	$ -
Receipts Over (Under) Expenditures	$ 2,262	$ 694		
Unencumbered Cash, Beginning	3,420	5,682		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 5,682	$ 6,376		

Sumner County, Kansas

Special Purpose Fund
Tax Sale Foreclosure
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Tax sale fees	$ 23,819	$ 44,893	$ 27,154	$ 17,739
Expenditures				
Commodities	$ 14	$ 1,639	$ -	$ 1,639
Contractual	29,520	22,835	50,000	(27,165)
Total expenditures	$ 29,534	$ 24,474	$ 50,000	$ (25,526)
Receipts Over (Under) Expenditures	$ (5,715)	$ 20,419		
Unencumbered Cash, Beginning	45,155	39,440		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 39,440	$ 59,859		

Sumner County, Kansas

Special Purpose Fund

Tort Liability

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes - delinquent tax collection	$ -	$ -	$ -	$ -
Expenditures				
General Government:				
Contractual Services	$ -	$ -	$ 35,831	$ (35,831)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	82,131	82,131		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 82,131	$ 82,131		

Exempt from budget law per K.S.A. 75-6110.

Sumner County, Kansas

Special Purpose Fund

Special Highway Improvement

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Intergovernmental:		
Transfer from road & bridge	$ 257,196	$ 155,307
Total receipts	$ 257,196	$ 155,307
Expenditures		
Capital Outlay:		
Miscellaneous	$ 186,467	$ 768,340
Receipts Over (Under) Expenditures	$ 70,729	$ (613,033)
Unencumbered Cash, Beginning	547,024	617,753
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 617,753	$ 4,720

Exempt from budget law per K.S.A. 68-590.

Sumner County, Kansas

Special Purpose Fund

SPARK Grant

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Spark grant from state	$ 4,743,639	$ -
Total receipts	$ 4,743,639	$ -
Expenditures		
County distributions	$ 795,131	$ 60,812
City distributions	345,680	3,850
School distributions	1,733,053	-
Health care facility distribution	244,442	-
Economic development	1,465,532	-
Administrative	92,100	11,884
Reimbursements	-	(8,845)
Total expenditures	$ 4,675,938	$ 67,701
Receipts Over (Under) Expenditures	$ 67,701	$ (67,701)
Unencumbered Cash, Beginning	-	67,701
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 67,701	$ -

Sumner County, Kansas

Special Purpose Fund
Future's Unlimited Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local sales tax appropriation	$ 24,489	$ 23,000	$ 25,000	$ (2,000)
Total receipts	$ 24,489	$ 23,000	$ 25,000	$ (2,000)
Expenditures				
Health:				
Appropriation	$ 24,500	$ 23,000	$ 25,000	$ (2,000)
Receipts Over (Under) Expenditures	$ (11)	$ -		
Unencumbered Cash, Beginning	11	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Sumner County, Kansas

Special Purpose Fund

Concealed Carry Fees

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Fees	$ 1,202	$ 1,141	$ 2,000	$ (859)
Expenditures				
Public Safety:				
Contractual	$ -	$ -	$ 3,000	$ (3,000)
Total expenditrues	$ -	$ -	$ 3,000	$ (3,000)
Receipts Over (Under) Expenditures	$ 1,202	$ 1,141		
Unencumbered Cash, Beginning	12,948	14,150		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 14,150	$ 15,291		

Sumner County, Kansas

Special Purpose Fund

Special Parks and Recreation

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Liquor tax revenue	$ 2,532	$ -	$ -	$ -
Expenditures				
Culture and Recreation:				
Miscellaneous	$ -	$ -	$ 663	$ (663)
Receipts Over (Under) Expenditures	$ 2,532	$ -		
Unencumbered Cash, Beginning	4,453	6,985		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 6,985	$ 6,985		

Sumner County, Kansas

Special Purpose Fund

Special Alcohol Program

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Liquor tax revenue	$ 4,964	$ 3,400	$ 41,511	$ (38,111)
Expenditures				
Health:				
Contractual	$ 43,200	$ -	$ 41,511	$ (41,511)
Appropriation to Mental Health	21,777	-	-	-
Total Expenditures	$ 64,977	$ -	$ 41,511	$ (41,511)
Receipts Over (Under) Expenditures	$ (60,013)	$ 3,400		
Unencumbered Cash, Beginning	61,980	1,967		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 1,967	$ 5,367		

Sumner County, Kansas

Special Purpose Fund
Local Environment Protection Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Intergovernmental:		
State aid	$ -	$ -
Expenditures		
Transfer	$ -	$ -
Total expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	6	6
Prior Year Cancelled Encumbrances	-	-
Equity transfer to General Fund	-	(6)
Unencumbered Cash, Ending	$ 6	$ -

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas

Special Purpose Fund

2010 911 Wireless

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Fees	$ -	$ -
Expenditures		
Transfer	$ -	$ -
Total expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	65	65
Prior Year Cancelled Encumbrances	-	-
Equity transfer to General Fund	-	(65)
Unencumbered Cash, Ending	$ 65	$ -

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas

Special Purpose Fund
Community Corrections
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental				
State aid	$ 134,571	$ 158,065	$ 171,088	$ (13,023)
Total receipts	$ 134,571	$ 158,065	$ 171,088	$ (13,023)
Expenditures				
General Government:				
Personal services	$ 158,341	$ 142,416	$ 146,474	$ (4,058)
Commodities	422	719	1,632	(913)
Contractual	10,697	7,462	22,982	(15,520)
Reimbursements	(2,524)	883	-	883
Total expenditures	$ 166,936	$ 151,480	$ 171,088	$ (19,608)
Receipts Over (Under) Expenditures	$ (32,365)	$ 6,585		
Unencumbered Cash, Beginning	51,595	19,230		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 19,230	$ 25,815		

Sumner County, Kansas

Special Purpose Fund
Work Release
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Collections	$ 1,840	$ -	$ -	$ -
	$ 1,840	$ -	$ -	$ -
Expenditures				
Public Safety:				
Program expenditures	$ 2,203	$ 2,003	$ -	$ 2,003
Total expenditures	$ 2,203	$ 2,003	$ -	$ 2,003
Receipts Over (Under) Expenditures	$ (363)	$ (2,003)		
Unencumbered Cash, Beginning	4,828	4,465		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 4,465	$ 2,462		

Sumner County, Kansas

Special Purpose Fund
Sanitary Landfill Capital Outlay
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Fees	$ -	$ -
Total receipts	$ -	$ -
Expenditures		
Commodities	$ -	$ -
Total expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	102,239	102,239
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 102,239	$ 102,239

Exempt from budget law per K.S.A. 19-120.

Sumner County, Kansas

Special Purpose Fund

Capital Improvement

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 37,164	$ 65,499	$ 67,189	$ (1,690)
Less Contingent at-risk reserve	(2,247)	(4,035)	-	(4,035)
Less NR Refunds	(703)	(1,220)	-	(1,220)
Delinquent tax	1,044	937	-	937
Motor vehicle tax	7,515	3,728	3,398	330
Recreational vehicle tax	169	85	68	17
Commercial vehicle tax	206	85	86	(1)
16/20M truck tax	1	323	129	194
Other:				
Operating transfer from County Attorney	-	54,318	-	54,318
Total receipts	$ 43,149	$ 119,720	$ 70,870	$ 48,850
Expenditures				
Capital Outlay:				
Capital outlay	$ 26,300	$ 15,000	$ 75,000	$ (60,000)
Total expenditures	$ 26,300	$ 15,000	$ 75,000	$ (60,000)
Receipts Over (Under) Expenditures	$ 16,849	$ 104,720		
Unencumbered Cash, Beginning	43,937	60,786		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 60,786	$ 165,506		

Not subject to budget law per K.S.A. 19-120.

Sumner County, Kansas

Special Purpose Fund

Sheriff Asset Forfeiture

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Drug tax	$ 4,877	$ -
Total receipts	$ 4,877	$ -
Expenditures		
Public Safety:		
Commodities	$ -	$ -
Receipts Over (Under) Expenditures	$ 4,877	$ -
Unencumbered Cash, Beginning	13,256	18,133
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 18,133	$ 18,133

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas

Special Purpose Fund
Federal Equitable Sharing
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Dept of Justice receipts	$ 99,183	$ 18,196
Total revenue	$ 99,183	$ 18,196
Expenditures		
General Government:		
Contractual	$ 5,844	$ 23,540
Total expenditures	$ 5,844	$ 23,540
Receipts Over (Under) Expenditures	$ 93,339	$ (5,344)
Unencumbered Cash, Beginning	364,025	457,364
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 457,364	$ 452,020

Sumner County, Kansas

Special Purpose Fund
2010 911 Wire Line Fund
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
911 System fees	$ 166,688	$ 159,870	$ 165,000	$ (5,130)
Total receipts	$ 166,688	$ 159,870	$ 165,000	$ (5,130)
Expenditures				
Public Safety:				
Contractual	$ 164,283	$ 136,672	$ 135,000	$ 1,672
Operating Transfer to Equipment Reserve	-	30,000	30,000	-
Total expenditures	$ 164,283	$ 166,672	$ 165,000	$ 1,672
Receipts Over (Under) Expenditures	$ 2,405	$ (6,802)		
Unencumbered Cash, Beginning	145,172	147,577		
Prior Year Cancelled Encumbrances	-	34,000		
Unencumbered Cash, Ending	$ 147,577	$ 174,775		

Sumner County, Kansas

Special Purpose Fund

CDBG Grant

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Intergovernmental:		
State grant	$ 5,775	$ -
Expenditures		
Capital outlay:		
Passthrough to Sub-recipient	$ -	$ -
Receipts Over (Under) Expenditures	$ 5,775	$ -
Unencumbered Cash, Beginning	-	5,775
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 5,775	$ 5,775

Sumner County, Kansas

Special Purpose Fund

CDBG-CV Grant

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Intergovernmental:		
State grant	$ 136,600	$ -
Expenditures		
Capital outlay:		
Passthrough to Sub-recipient	$ 136,600	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ -

Sumner County, Kansas

Special Purpose Fund
Sex Offender Fee
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Fees	$ 4,623	$ 10,200	$ 4,000	$ 6,200
Expenditures				
Public Safety:				
Commodities	$ -	$ 2,846	$ 4,000	$ (1,154)
	$ -	$ 2,846	$ 4,000	$ (1,154)
Receipts Over (Under) Expenditures	$ 4,623	$ 7,354		
Unencumbered Cash, Beginning	26,416	31,039		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 31,039	$ 38,393		

Sumner County, Kansas

Special Purpose Fund

Inmate Phone System

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Collections	$ 34,731	$ 56,233	$ 60,000	$ (3,767)
Expenditures				
Public Safety:				
Communication equipment	$ 47,481	$ 32,987	$ 60,000	$ (27,013)
Total expenditures	$ 47,481	$ 32,987	$ 60,000	$ (27,013)
Receipts Over (Under) Expenditures	$ (12,750)	$ 23,246		
Unencumbered Cash, Beginning	102,454	89,704		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 89,704	$ 112,950		

Sumner County, Kansas

Special Purpose Fund
Equipment Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Other financing sources:		
Operating transfer from Register of Deeds	$ 4,000	$ 4,500
Operating transfer from Sheriff	200,000	200,000
Operating transfer from Information Technology	25,000	90,000
Operating transfer from Emergency Mgmt	7,500	7,500
Operating transfer from Election	49,000	99,775
Operating transfer from Public Health	150,000	-
Operating transfer from Noxious Weed	8,000	8,000
Operating transfer from County Clerk	2,000	2,000
Operating transfer from 911 Emegency Phone Sys	-	30,000
Operating transfer from GIS	20,000	-
Total receipts	$ 465,500	$ 441,775
Expenditures		
Capital Outlay:		
Capital outlay	$ 607,221	$ 66,574
Total expenditures	$ 607,221	$ 66,574
Receipts Over (Under) Expenditures	$ (141,721)	$ 375,201
Unencumbered Cash, Beginning	1,504,174	1,362,453
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 1,362,453	$ 1,737,654

Not subject to budget law per K.S.A. 19-119.

Sumner County, Kansas

Special Purpose Fund

County Cemetery

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees collected and sales	$ 19,945	$ 19,605	$ 12,000	$ 7,605
Expenditures				
General Government:				
Personal services	$ -	$ 13,663	$ -	$ 13,663
Contractual services	19,540	11,414	37,000	(25,586)
Reimbursements	595	-	-	-
Capital outlay	-	13,423	15,000	(1,577)
Total expenditures	$ 20,135	$ 38,500	$ 52,000	$ (13,500)
Receipts Over (Under) Expenditures	$ (190)	$ (18,895)		
Unencumbered Cash, Beginning	131,922	131,732		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 131,732	$ 112,837		

Sumner County, Kansas

Special Purpose Fund

DARE Program

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Appropriation from Special Alcohol	$ -	$ -
Expenditures		
Public Safety:		
Program expenditures	$ 1,200	$ (1,000)
Receipts Over (Under) Expenditures	$ (1,200)	$ 1,000
Unencumbered Cash, Beginning	9,616	8,416
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 8,416	$ 9,416

Sumner County, Kansas

Special Purpose Fund
Juvenile Justice
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental				
Grant	$ 150,155	$ 175,419	$ 140,381	$ 35,038
Other income	1,075	-	-	-
Total receipts	$ 151,230	$ 175,419	$ 140,381	$ 35,038
Expenditures				
General Government:				
Personal services	$ 155,542	$ 168,316	$ 118,718	$ 49,598
Commodities	961	1,719	1,850	(131)
Contractual	10,169	11,819	19,060	(7,241)
Capital outlay	-	-	753	(753)
Reimbursements	(1,365)	(168)	-	(168)
Total expenditures	$ 165,307	$ 181,686	$ 140,381	$ 41,305
Receipts Over (Under) Expenditures	$ (14,077)	$ (6,267)		
Unencumbered Cash, Beginning	34,721	20,644		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 20,644	$ 14,377		

Sumner County, Kansas

Special Purpose Fund

FEMA/Cert

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Intergovernmental:		
Federal program	$ -	$ -
State program	-	-
Miscellaneous revenue	-	-
Total receipts	$ -	$ -
Expenditures		
General Government:		
Grant expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	334	334
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 334	$ 334

Sumner County, Kansas

Special Purpose Fund
County Attorney - Asset Forfeiture
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Administration fee	$ 10	$ -
Expenditures		
General Government		
Capital outlay	$ -	$ -
Reimbursements	-	-
Total expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 10	$ -
Unencumbered Cash, Beginning	4,136	4,146
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 4,146	$ 4,146

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas

Special Purpose Fund
War Memorial
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Miscellaneous	$ -	$ -
Expenditures		
Culture and Recreation:		
Miscellaneous	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	300	300
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 300	$ 300

Sumner County, Kansas

Special Purpose Fund
Local Emergency Planning
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Fees	$ -	$ -
Expenditures		
Transfer	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	8	8
Prior Year Cancelled Encumbrances	-	-
Equity transfer to General Fund	-	(8)
Unencumbered Cash, Ending	$ 8	$ -

Sumner County, Kansas

Special Purpose Fund
Neighborhood Revitalization
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Property tax withheld from taxing districts	$ 658,011	$ 666,554
Fees collected	69,625	74,061
Other Income	5,300	5,300
Total receipts	$ 732,936	$ 745,915
Expenditures		
General Government:		
Taxes refunded	$ 658,011	$ 666,554
Administrative expenses	1,426	149
Transfer to General fund	73,499	79,212
Total expenditures	$ 732,936	$ 745,915
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ -

Exempt from budget law per K.S.A. 12-17,118

Sumner County, Kansas

Special Purpose Fund

Special Emergency Response Team

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Fees collected	$ 20,942	$ -
Expenditures		
General Government:		
Miscellaneous	$ 12,875	$ 17,814
Receipts Over (Under) Expenditures	$ 8,067	$ (17,814)
Unencumbered Cash, Beginning	12,356	20,423
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 20,423	$ 2,609

Sumner County, Kansas

Special Purpose Fund
Donations for Drug Dog
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Donations	$ -	$ -
Expenditures		
Public Safety:		
Commodities	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	1	1
Prior Year Cancelled Encumbrances	-	-
Equity transfer to General Fund	-	(1)
Unencumbered Cash, Ending	$ 1	$ -

Sumner County, Kansas

Special Purpose Fund
Register of Deeds Technology
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Collections	$ 32,256	$ 36,074
Expenditures		
Capital Outlay:		
Capital outlay	$ 10,192	$ 8,583
Receipts Over (Under) Expenditures	$ 22,064	$ 27,491
Unencumbered Cash, Beginning	145,468	167,532
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 167,532	$ 195,023

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas

Special Purpose Fund

Sales Tax Revenue-Health Care

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Local sales tax	$ 1,442,110	$ 1,577,711	$ 1,477,263	$ 100,448
Total receipts	$ 1,442,110	$ 1,577,711	$ 1,477,263	$ 100,448
Expenditures				
Local sales tax appropriation to Ambulance	$ 625,519	$ 656,287	$ 694,372	$ (38,085)
Local sales tax appropriation to Health	301,316	282,868	332,042	(49,174)
Local sales tax appropriation to Mental Health	366,171	367,722	241,526	126,196
Local sales tax appropriation to Futures Unlimited	187,807	176,822	191,744	(14,922)
Local sales tax appropriation to Futures Unl. Bldg	24,489	23,000	25,000	(2,000)
Total expenditures	$ 1,505,302	$ 1,506,699	$ 1,484,684	$ 22,015
Receipts Over (Under) Expenditures	$ (63,192)	$ 71,012		
Unencumbered Cash, Beginning	63,192	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ -	$ 71,012		

Sumner County, Kansas

Special Purpose Fund
Clerk Technology fund
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Fees collected	$ 8,064	$ 9,019
Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 8,064	$ 9,019
Unencumbered Cash, Beginning	36,408	44,472
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 44,472	$ 53,491

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas

Special Purpose Fund

Treasurer Technology

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Fees collected	$ 8,064	$ 9,019
Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ 8,064	$ 9,019
Unencumbered Cash, Beginning	37,522	45,586
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 45,586	$ 54,605

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
COVID 19
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Other revenue:		
Fees collected	$ 181,172	$ 186,829
Expenditures		
Personal services	$ 110,389	$ 158,519
Commodities	55,746	5,289
Contractual services	657	7,827
Capital Outlay	19,813	1,599
Total Expenditures	$ 186,605	$ 173,234
Receipts Over (Under) Expenditures	$ (5,433)	$ 13,595
Unencumbered Cash, Beginning	-	(5,433)
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ (5,433)	$ 8,162

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas

Special Purpose Fund
Sales Tax - Cowley College
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Sales tax from state	$ 1,442,104	$ 1,577,711	$ 1,401,137	$ 176,574
Expenditures				
Appropriations to Cowley College	$ 1,459,673	$ 1,538,001	$ 1,637,618	$ (99,617)
Receipts Over (Under) Expenditures	$ (17,569)	$ 39,710		
Unencumbered Cash, Beginning	134,679	117,110		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 117,110	$ 156,820		

Sumner County, Kansas

Special Purpose Fund
Juvenile Reinvestment
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Juvenile justice authority	$ 23,744	$ 47,497	$ -	$ 47,497
Expenditures				
Personal services	$ 3,959	$ -	$ -	$ -
Contractual	15,834	47,491	-	47,491
Total expenditures	$ 19,793	$ 47,491	$ -	$ 47,491
Receipts Over (Under) Expenditures	$ 3,951	$ 6		
Unencumbered Cash, Beginning	2	3,953		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 3,953	$ 3,959		

Sumner County, Kansas

Special Purpose Fund
Bio-Terrorism
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental:				
Federal grant	$ 18,373	$ 23,206	$ 20,946	$ 2,260
Expenditures				
Public Safety:				
Personal services	$ 11,510	$ 23,298	$ 19,800	$ 3,498
Commodities	(841)	540	155	385
Contractual	918	866	991	(125)
Capital outlay	-	-	-	-
Payroll accrual	-	-	-	-
Total expenditures	$ 11,587	$ 24,704	$ 20,946	$ 3,758
Receipts Over (Under) Expenditures	$ 6,786	$ (1,498)		
Unencumbered Cash, Beginning	24,041	30,827		
Prior Year Cancelled Encumbrances	-	17		
Unencumbered Cash, Ending	$ 30,827	$ 29,346		

Exempt from budget per K.S.A. 12-16,111

Sumner County, Kansas

Special Purpose Fund

Pan Flu Grant

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental:				
Grant	$ 3,588	$ 3,201	$ 3,700	$ (499)
Expenditures				
Health	$ 3,413	$ 1,943	$ 3,700	$ (1,757)
Receipts Over (Under) Expenditures	$ 175	$ 1,258		
Unencumbered Cash, Beginning	9,540	9,715		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 9,715	$ 10,973		

Exempt from budget per K.S.A. 12-1663

Sumner County, Kansas

Special Purpose Fund
Cities Readiness Grant
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental:				
Grants	$ 3,231	$ 8,235	$ 8,235	$ -
Total receipts	$ 3,231	$ 8,235	$ 8,235	$ -
Expenditures				
Health:				
Personal services	$ 1,915	$ 4,077	$ 8,220	$ (4,143)
Commodities	483	-	15	(15)
Contractual	-	4,129	-	4,129
Capital outlay	275	2,672	-	2,672
Total expenditures	$ 2,673	$ 10,878	$ 8,235	$ 2,643
Receipts Over (Under) Expenditures	$ 558	$ (2,643)		
Unencumbered Cash, Beginning	3,092	3,650		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 3,650	$ 1,007		

Exempt from budget law per K.S.A. 12-16,111

Sumner County, Kansas

Special Purpose Fund

CRI Regional Grant

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental:				
Grant	$ 124,811	$ 130,011	$ 122,967	$ 7,044
	$ 124,811	$ 130,011	$ 122,967	$ 7,044
Expenditures				
Health:				
Contractual	$ 115,157	$ 125,089	$ 122,967	$ 2,122
Total expenditures	$ 115,157	$ 125,089	$ 122,967	$ 2,122
Receipts Over (Under) Expenditures	$ 9,654	$ 4,922		
Unencumbered Cash, Beginning	28,982	38,636		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 38,636	$ 43,558		

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas

Special Purpose Fund

SCMR Regional PHEP Grant

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental:				
Grant	$ 33,807	$ 34,717	$ 34,287	$ 430
Total receipts	$ 33,807	$ 34,717	$ 34,287	$ 430
Expenditures				
Health:				
Contractual	$ 26,648	$ 36,907	$ 34,287	$ 2,620
Total expenditures	$ 26,648	$ 36,907	$ 34,287	$ 2,620
Receipts Over (Under) Expenditures	$ 7,159	$ (2,190)		
Unencumbered Cash, Beginning	6,876	14,035		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 14,035	$ 11,845		

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas

Special Purpose Fund

Auto License Fee

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Fees	$ 202,824	$ 205,177
Total receipts	$ 202,824	$ 205,177
Expenditures		
General Government		
Personal services	$ 154,821	$ 154,999
Commodities	1,547	6,825
Contractual services	3,301	3,802
Other	-	-
Operating transfer to general fund	43,115	53,278
Total expenditures	$ 202,784	$ 218,904
Receipts Over (Under) Expenditures	$ 40	$ (13,727)
Unencumbered Cash, Beginning	36,492	36,532
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 36,532	$ 22,805

Not subject to budget law per K.S.A. 8-145

Sumner County, Kansas

Special Purpose Fund
Contingent At-Risk Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Reservation of ad-valorem tax from General	$ 265,425	$ 320,754
Reservation of ad-valorem tax from Road & Bridge	167,632	163,345
Reservation of ad-valorem tax from Special Bridge	2,279	2,285
Reservation of ad-valorem tax from 4-H Club	177	167
Reservation of ad-valorem tax from Fair Assoc	401	417
Reservation of ad-valorem tax from Fair	465	467
Reservation of ad-valorem tax from Conservation	1,444	1,468
Reservation of ad-valorem tax from Election	16,047	17,343
Reservation of ad-valorem tax from Noxious Weed	7,655	7,221
Reservation of ad-valorem tax from Employee Benefit	269,646	247,422
Reservation of ad-valorem tax from Extension Council	9,580	9,572
Reservation of ad-valorem tax from Appraisers Cost	27,120	26,149
Reservation of ad-valorem tax from Service for Elderly	6,724	6,737
Reservation of ad-valorem tax from Bond & Interest	63,644	65,855
Reservation of ad-valorem tax from Capital Improvements	2,247	4,036
Total receipts	$ 840,486	$ 873,238
Expenditures		
Restoration of previously reserved funds from general for payment of interest on the 2012 and 2013 refunds	$ -	$ 1,036,205
Total expenditures	$ -	$ 1,036,205
Receipts Over (Under) Expenditures	$ 840,486	$ (162,967)
Unencumbered Cash, Beginning	1,945,325	2,785,811
Unencumbered Cash, Ending	$ 2,785,811	$ 2,622,844

Sumner County, Kansas

Special Purpose Fund
Department of Energy Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Intergovernmental		
Federal grant	$ -	$ 126,735
Total receipts	$ -	$ 126,735
Expenditures		
General Government		
Grant administration	$ -	$ 29,877
Grant project	-	115,375
Grant services	-	111,424
Total expenditures	$ -	$ 256,676
Receipts Over (Under) Expenditures	$ -	$ (129,941)
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ (129,941)

Exempt from budget law per K.S.A. 12-16,111

Sumner County, Kansas

Special Purpose Fund

ARPA Grant

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

	2020 Actual	2021 Actual
Receipts		
Intergovernmental:		
Federal grant	$ -	$ 2,217,812
Total receipts	$ -	$ 2,217,812
Expenditures		
General Government		
Grant administration	$ -	$ 16,371
Total expenditures	$ -	$ 16,371
Receipts Over (Under) Expenditures	$ -	$ 2,201,441
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ 2,201,441

Exempt from budget law per K.S.A. 12-16,111

Sumner County, Kansas

Bond and Interest Fund

Bond and Interest

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 1,051,850	$ 1,069,085	$ 1,096,505	$ (27,420)
Less Contingent at-risk reserve	(63,644)	(65,855)	-	(65,855)
Delinquent tax	25,630	25,176	6,849	18,327
Motor vehicle tax	97,965	101,155	96,402	4,753
Recreational vehicle tax	2,185	2,341	1,916	425
Commercial vehicle tax	2,569	2,410	2,434	(24)
16/20M truck tax	3,967	4,039	3,673	366
Interest income	2,001	-	-	-
Advance Refunding Bond	-	2,035,030	-	2,035,030
Total receipts	$ 1,122,523	$ 3,173,381	$ 1,207,779	$ 1,965,602
Expenditures				
Debt Service				
Principal	$ 780,000	$ 2,615,000	$ 815,000	$ 1,800,000
Interest	307,950	519,550	422,005	97,545
Total expenditures	$ 1,087,950	$ 3,134,550	$ 1,237,005	$ 1,897,545
Adjustment for qualifying budget credit	-	-	2,035,030	(2,035,030)
Total expenditures, adjusted	1,087,950	3,134,550	3,272,035	(137,485)
Receipts Over (Under) Expenditures	$ 34,573	$ 38,831		
Unemcumbered Cash, Beginning	150,915	185,488		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 185,488	$ 224,319		

Sumner County, Kansas

Bond and Interest Fund
Slate Valley Sewer
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Collections	$ 16,624	$ 16,624	$ 16,000	$ 624
Total receipts	$ 16,624	$ 16,624	$ 16,000	$ 624
Expenditures				
Debt Service:				
Bond principal	$ 11,110	$ 11,413	$ 11,413	$ -
Bond interest	1,847	1,572	1,732	(160)
Other costs	5,938	803	8,855	(8,052)
Total expenditures	$ 18,895	$ 13,788	$ 22,000	$ (8,212)
Receipts Over (Under) Expenditures	$ (2,271)	$ 2,836		
Unencumbered Cash, Beginning	27,502	25,231		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 25,231	$ 28,067		

Sumner County, Kansas

Bond and Interest

Greenfield Improvement District Bond & Interest

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Special assessments	$ 13,206	$ 13,078	$ 13,000	$ 78
Interest	5	-	-	-
Total receipts	$ 13,211	$ 13,078	$ 13,000	$ 78
Expenditures				
Debt Service				
Principal - GO Bonds	9,000	9,000	9,000	-
Interest - GO Bonds	3,705	3,412	3,412	-
Total expenditures	$ 12,705	$ 12,412	$ 12,412	$ -
Receipts Over (Under) Expenditures	$ 506	$ 666		
Unencumbered Cash, Beginning	1,162	1,668		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 1,668	$ 2,334		

Sumner County, Kansas

Capital Project Fund
Road Bond Series 2014-1
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Bond proceeds	$ -	$ -
Bond premium	-	-
Total receipts	$ -	$ -
Expenditures		
Contractual	$ -	$ -
Capital outlay		
Oliver Road	-	-
Anson Road	190,929	-
Cost of issuance	-	-
Total expenditures	$ 190,929	$ -
		-
Receipts Over (Under) Expenditures	$ (190,929)	$ -
Unencumbered Cash, Beginning	190,929	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ -

Sumner County, Kansas

Capital Project Fund
Road Bond Series 2021-1
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Bond proceeds	$ -	$ 9,712,589
Total receipts	$ -	$ 9,712,589
Expenditures		
Cost of issuance	$ -	$ 204,232
Capital Outlay		
Oxford south rehab series	-	8,423,262
BSN 890, 40th Ave series	-	96,100
Total expenditures	$ -	$ 8,723,594
		-
Receipts Over (Under) Expenditures	$ -	$ 988,995
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ 988,995

Sumner County, Kansas

Business Fund
Self-Insured Medical Plan
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Payment from County to third party administrator	$ 2,307,430	$ 2,257,150	$ 3,490,298	$ (1,233,148)
Additional assessments	2,634	450,000	-	450,000
Reinsurance reimbursement	34,856	461,523	-	461,523
Total receipts	$ 2,344,920	$ 3,168,673	$ 3,490,298	$ (321,625)
Expenditures				
Fixed costs:				
Administration fee	$ 8,879	$ 5,183	$ -	$ 5,183
Med D fee	-	222	-	222
Claims fee	45,204	45,164	-	45,164
PPO/UR fee	28,686	28,289	-	28,289
Vision fee	31,657	30,865	-	30,865
Specific premium	387,123	389,369	-	389,369
Aggregate premium	19,751	20,361	-	20,361
Claims paid	2,152,877	2,387,831	3,490,298	(1,102,467)
Total expenditures	$ 2,674,177	$ 2,907,284	$ 3,490,298	$ (583,014)
Receipts Over (Under) Expenditures	$ (329,257)	$ 261,389		
Unencumbered Cash, Beginning	108,937	(220,320)		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ (220,320)	$ 41,069		

Sumner County, Kansas

Trust Fund

Prosecuting Attorney Trainee Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees	$ 4,874	$ 4,846	$ 8,000	$ (3,154)
Expenditures				
Commodities	$ 327	$ 260	$ -	$ 260
Contractual	4,044	1,370	11,600	(10,230)
Total expenditures	$ 4,371	$ 1,630	$ 11,600	$ (9,970)
Receipts Over (Under) Expenditures	$ 503	$ 3,216		
Unencumbered Cash, Beginning	50,930	51,433		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 51,433	$ 54,649		

Sumner County, Kansas

Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis

For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Clerk				
Fish and Game Licenses	$ 5,206	$ 1,323	$ 1,413	$ 5,116
County Treasurer:				
Motor vehicle fees and sales tax collections				
Division of vehicles	$ 8,766	$ 1,872,425	$ 1,872,568	$ 8,623
Sales tax collection	94,040	1,437,244	1,360,375	170,909
	$ 102,806	$ 3,309,669	$ 3,232,943	$ 179,532
Division of Vehicles Drivers License and SRS	$ 1,919	$ 67,609	$ 66,220	$ 3,308
Unclaimed monies	$ -	$ -	$ -	$ -
Tax Collections				
Special City County Highway	$ -	$ 1,013,003	$ 1,013,003	$ -
Mineral tax	-	21,092	21,092	-
Recreational vehicle tax	1,805	82,196	81,110	2,891
Cash long (short)	10,570	41,268	39,976	11,862
Motor vehicle tax	119,275	3,590,582	3,603,113	106,744
Real estate redemption	356,639	906,087	878,450	384,276
Delinquent personal prop tax: Court	23,809	99,122	115,248	7,683
In lieu of tax	3,711	-	-	3,711
Current tax	25,514,049	45,455,116	46,938,899	24,030,266
Taxes in suspension	98,961	237,832	274,484	62,309
Taxes in escrow	15,128	26,711	25,692	16,147
Commercial vehicle tax	54	82,286	82,191	149
In lieu of tax - wind farm	-	603,982	603,982	-
Undistributed funds	118,801	-	-	118,801
	$ 26,262,802	$ 52,159,277	$ 53,677,240	$ 24,744,839
Taxing District Accounts				
State Educational Building	$ -	$ 304,613	$ 304,613	$ -
State Institutional Building	-	152,306	152,306	-
Peck Improvement District	40,157	69,773	67,584	42,346
Suppesville Sewer District	14	14,180	12,595	1,599
Peck Improvement Equipment Reserve	2,700	2,500	-	5,200
Townships	32	4,232,154	4,232,154	32
Cemeteries	1,739	288,392	288,552	1,579
Misc districts	799	1,393,104	1,392,995	908
Cities	-	10,005,858	10,005,858	-
School districts	1,300	16,779,795	16,781,095	-
	$ 46,741	$ 33,242,675	$ 33,237,752	$ 51,664
Total County Treasurer Agency Funds	$ 26,414,268	$ 88,779,230	$ 90,214,155	$ 24,979,343
District Court	$ 42,569	$ 1,217,798	$ 1,142,258	$ 118,109
Law Library	107,555	23,358	28,385	102,528
Sheriff's Inmate & Commissary	14,157	343,171	334,137	23,191
Total Agency Funds	$ 26,583,755	$ 90,364,880	$ 91,720,348	$ 25,228,287

Sumner County

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	*Federal Assistance Listing #*	*Pass-Through Entity Identifying Number*	*Passed Through to Subrecipents*	*Federal Expenditures*
Department of Agriculture:				
Pass-Through State Department of Health and Environment:				
WIC Special Supplemental Nutrition Program for Women, Infan	10.557	202121W100343	$ -	$ 49,091
and Children	10.557	202222W100343	-	15,078
Total Department of Agriculture			-	64,169
Department of Housing and Urban Development				
Passed Through State Department of Commerce:				
COVID-19 Community Development Block Grants	14.228	20-CV-119	-	2,000
Total Department of Housing and Urban Development			-	2,000
Department of Justice				
Direct Funding:				
Equitable Sharing Program	16.922	na	-	23,540
Total Department of Justice			-	23,540
Department of Treasury				
Direct Funding:				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	na	-	16,371
Passed Through State Office of Recovery:				
COVID-19: Coronavirus Relief Fund	21.019	na	117,511	211,306
Total Department of Treasury			117,511	227,677
Department of Energy				
Direct Funding:				
Conservation Research and Development	81.086	DE-EE0009467	223,928	250,698
Department of Health and Human Services				
Pass-Through State Department of Health and Environment:				
Public Health Emergency Preparedness (Wichita Cities Readiness Initiative-WCRI)	93.069	NU90TP922049-02	-	17,227
Public Health Emergency Preparedness (WCRI)	93.069	NU90TP922049-03	-	10,005
Public Health Emergency Preparedness (WCRI)	93.069	NU90TP921936-01-0	-	19,396
Emergency Preparedness (PHEP) Aligned Cooperative Agreements (South Central Metro Region - RPHEP)	93.074	NU90TP921936-01-04	41,796	138,129
Family Planning Services	93.217	FPHPA006448-02	-	2,007
Family Planning Services	93.217	FPHPA006448-03	-	2,965
Family Planning Services	93.217	FPHPA006448-04	-	628
Immunization Action Plan	93.268	NH23IP922627-02	-	1,831
Immunization Action Plan	93.268	NH23IP922627-03	-	1,359
COVID-19: Immunization & Vaccine Supplemental	93.268	NH231P922627-02	-	24,585
COVID-19: ELC Expanded Infrastructure Enhancing Detection	93.323	NU50CK000549-01	-	54,992
COVID-19: ELC Expanded Infrastructure Enhancing Detection	93.323	NU50CK000549-02	-	44,331
COVID19: Public Health Crisis Response	93.354	NU90TP22130-01	-	7,470
Maternal & Child Health	93.994	B04MC32543-01	-	11,333
Maternal & Child Health	93.994	B04MC32543-02	-	7,614
Total Department of Health and Human Services			41,796	343,872
Total Expenditures of Federal Awards			$ 383,235	$ 911,956

See accompanying independent auditor's report on the financial statement and notes to the schedule of expenditures of federal awards.

Sumner County, Kansas

Notes to the Schedule of Expenditures of Federal Awards

December 31, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Sumner County, Kansas under programs of the federal government for the year ended December 31, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200 Uniform Administrative Requirements. Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the operations of the County, it is not intended to and does not present the financial position, changes in net assets or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying the Schedule.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting, including recognition of such expenditures following the cost principles and recognition criteria contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, nor has it charged any indirect costs to its federal programs.

COOPER&CO.
CPAs, P.A.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

County Commission

Sumner County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statement of Sumner County, Kansas as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise Sumner County, Kansas' financial statement, and have issued our report thereon dated September 12, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Sumner County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Sumner County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Sumner County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2021-002 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sumner County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts,

and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Sumner County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cooper & Co CPAs, P.A.

Wellington, Kansas

September 12, 2022

COOPER&CO.
CPAs, P.A.



REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

County Commission
Sumner County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Sumner County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sumner County, Kansas' major federal programs for the year ended December 31, 2021. Sumner County, Kansas' major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Sumner County, Kansas complied, in all material respects, with the compliance requirements referred to above that could have had a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards)*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations,* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Sumner County, Kansas 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Sumner County, Kansas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Sumner County, Kansas' federal programs.

123 WEST HARVEY • P.O. BOX 728 • WELLINGTON, KS • 67152 • 620.326.5984

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Sumner County, Kansas' compliance based on our audit. 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, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Sumner County, Kansas' compliance with the requirements of each major program taken as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards,* and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Sumner County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Sumner County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Sumner County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-002 and 2021-003, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Sumner County, Kansas' response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Sumner County, Kansas' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Cooper & Co CPAs, P.A.

Wellington, Kansas

September 12, 2022

Sumner County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2021

Section I—Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified opinion on the 2021 regulatory basis financial statement of Sumner County, Kansas. Adverse opinion on the 2021 financial statement of Sumner County, Kansas in accordance with accounting principles generally accepted in the United States of America

Internal Control over Financial Reporting:				
Material weakness identified?	X	Yes		No
Significant deficiencies identified?	X	Yes		None reported
Noncompliance material to financial statement noted?		Yes	X	No

Federal Awards

Internal controls over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency (ies) identified?	X	Yes		None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	X	Yes		No

Identification of major programs:

ALN Number 21.019	Coronavirus Relief Fund
ALN Number 81.086	Conservation Research and Development

Dollar threshold used to distinguish between Type A and type B programs? $750,000

Auditee qualified as low-risk auditee?		Yes	X	No

Section II—Financial Statement Findings

Finding 2021-001 Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

Criteria:

2 CFR Section 200.302(b)((1) & (2) state that the financial management system of each non-federal entity must provide for (1) identification of all federal awards received and expended, the federal program under which they were received, award identification number and (2) accurate current and complete disclosure of the financial results of each federal award program. 2 CFR Section 200.303(a) states the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the

Sumner County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2021

Finding 2021-001 Preparation of the Schedule of Expenditures of Federal Awards (SEFA) (continued)

Criteria (continued):

non-federal entity is managing the federal award in compliance with federal statutes, regulations and the terms and conditions of the federal award.

Condition:

The Schedule of Expenditures of Financial Awards (SEFA) prepared by the County contained material errors in amount of awards expended and material omissions of required information, such as amount passed through to subrecipients.

Cause:

For the 2020 SEFA, management engaged outside consultants to assist in the preparation of the SEFA, due to coming under Single Audit requirements for the first time in several years. The addition of the consultant to assist management in an area in which it had limited experience and expertise was an effective control over the preparation of the 2020 SEFA. In 2021, a consultant was not engaged to assist in preparation of the SEFA and adequate procedures were not in place to compile the necessary information to accurately prepare the SEFA.

Effect:

The SEFA prepared by management was materially misstated.

Recommendation:

Management should develop internal controls and procedures to properly identify each award received and expended, including assistance listing number, amount expended under its basis of accounting for reporting on the SEFA and amounts passed through to subrecipients. These procedures should allow for the accurate compilation of this required information and in addition assign responsibility for administration and compliance of each award to a designated county management or staff member.

Views of Responsible Officials:

Management concurs with this finding and recommendation.

Finding 2021-002: Understatement of Encumbrances/Accounts Payable and Expenditures

Criteria:

Amounts recorded in the financial statement should fairly present expenditures and accounts payable, along with other elements. Accounts Payable balances should reconcile to Accounts Payable subsidiary records. For the regulatory basis of accounting used by the County, encumbrances are also recognized as an expenditure.

Sumner County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2021

Finding 2021-002: Understatement of Encumbrances/Accounts Payable and Expenditures (continued)

Condition:

Accounts Payable, Encumbrances and Expenditures per accounting records were understated by a material amount. The County sold bonds for the purpose of funding road and bridge constructions contracts and prior to year end, entered into construction and engineering contracts for the use of these funds. These contracts are commitments of the funds and under the County's regulatory basis of accounting and should be recorded as encumbrances.

Cause of Condition:

The County has a procedure for identifying and recording accounts payable and normal encumbrances at year end, but does not have an effective procedure for identifying and recording encumbrances for contracts entered into but not performed prior to year end. The current procedure focuses on flagging payments made after year end as prior year expenditures up until a cut off date in the new year. Payments for the 2021 construction and engineering contracts did not occur within the period the current procedures were performed.

Effect:

Expenditures and Encumbrances/Accounts Payable per the accounting records were understated by $8,143,153.

Recommendation:

Procedures to identify and record encumbrances at the time a contract is executed or a bid award made should be developed, written and distributed to appropriate accounting staff.

Views of Responsible Officials:

Management concurs regarding the nature of the condition and the auditor recommendations.

Section III—Federal Award Findings and Questioned Costs

Finding 2021-003: Written Policies and Procedures for Administration of Federal Programs

Identification of the Federal Programs:

Coronavirus Relief Fund ALN# 21.019 and Conservation Research and Development ALN# 81.086

Sumner County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2021

Finding 2021-003: Written Policies and Procedures for Administration of Federal Programs (continued)

Criteria:

Best practices for designing effective internal controls over financial administration include establishing written policies and procedures describing control objectives and procedures to achieve them. In addition, 2 CRF Section 200 requires written policies and procedures for several compliance requirements.

Condition:

Sumner County has established written policy and procedures for some financial administrative compliance requirements, but during 2021 did not have written policy and procedures over Cash Management and Subrecipient Monitoring compliance requirements. There were instances of noncompliance that were not material in relation to the Subrecipient Monitoring and Cash Management compliance requirements of the major programs. If written policies and procedures for these compliance areas were in effect, these instances of noncompliance may have been avoided. In addition, while the absence of written policy and procedures is in itself noncompliance, it was not considered material to the compliance requirements of the major programs.

Cause:

County personnel has had limited experience in managing federal funds and though generally familiar with compliance requirements, lacked the specific knowledge necessary to produce written policies and procedures for these compliance requirements.

Effect:

There were instances of noncompliance that were not material in relation to the Subrecipient Monitoring and Cash Management compliance requirements for major programs.

Questioned Costs:

Not applicable

Context:

The County has written procurement procedures. The County did have program specific written policy for Allowability of Costs of the ALN #21.019 major program, but did not have general written Allowable Cost and Cash Management policies and procedures which would have applied for the ALN #81.086 major program. The lack of written policies and procedures applied to both programs for Subrecipient Monitoring.

Recommendation:

Appropriate written policy and procedures for federal compliance requirements over Allowability of Cost, Cash Management and Subrecipient Monitoring should be developed and appropriate personnel assigned responsibility for performing and monitoring compliance. The County did adopt appropriate written policy and procedures for these requirements and Property Management in March 2022.

Views of Responsible Officials:

Management concurs with this finding and recommendation.

Schedule 6



Dannetta Cook, County Treasurer
501 N. Washington
PO Box 190
Wellington, Ks. 67152
Ph. 620-326-3371
Fax 620-326-8172
dcook@co.sumner.ks.us

SUMNER COUNTY, KANSAS
Summery Schedule of Prior Audit Findings
For the year ended December 31, 2021

Finding 2020-001: Understatement of Accounts Payable and Expenditures
Corrective actions were taken October 31, 2021.

Respectfully,

Dannetta Cook

Dannetta Cook
Sumner County Treasurer



Debra A. Norris, County Clerk and Election Official
501 N. Washington
Wellington, Ks. 67152
Phone 620-326-3395
Fax 620-326-2116
dnorris@co.sumner.ks.us
sucoclk@co.sumner.ks.us

SUMNER COUNTY, KANSAS
Corrective Action Plan
For the year ended December 31, 2021

Finding 2021-001: Preparation of the Schedule of Expenditures of Federal Awards (SEFA)
Management agrees with the findings. To correct the problem the County Clerk will instill a record system to manage the awards as received and expended. Effective September 1, 2022, the Deputy County Clerk assigned to manage and maintain a list of Federal awards, working with the County Treasurer on tracking of awards received and monies expended.

Finding 2021-002: Understatement of Encumbrance/Accounts Payable and Expenditures
Management agrees with the findings. Effective September 1, 2022, the Accounts Payable clerk, working closely with each department receiving funding, will enter the funding amount into the accounting system so to flag the funds for a specific use.

Finding 2021-003: Written Policies and Procedures for Administration of Federal Programs
Management agrees with the findings. To correct the problem the Board of County Commission adopted Uniform Guidance Policies and Conflict of Interest Policy in March 2022.

Respectfully,

Debra A Norris

Debra A. Norris, MCC
Sumner County Clerk and Election Official