Sumner County, Kansas

Annual Financial Report

December 31, 2022

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, 2022

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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, 2022 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, 2022, 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, 2022, 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 2022 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 2022 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2021 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 2021 basic financial statement upon which we rendered an unmodified opinion dated September 12, 2022. The 2021 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 2021 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 2021 basic financial statement. The 2021 comparative information was 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 2021 accompanying supplemental comparative information is fairly stated in all material respects in relation to the 2021 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, 2023, 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, 2023

Sumner County, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2022

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	$ 369,647	$ -	$ 9,151,382	$ 8,712,276	$ 808,753	$ 978,996	$ 1,787,749
Special Purpose Funds:							
Road and Bridge	605,800	-	4,842,435	4,751,404	696,831	289,535	986,366
Special Bridge	2,456	-	40,543	-	42,999	-	42,999
Special Road and Bridge	358	-	-	-	358	-	358
Agric Complex Bond & Int	120,451	-	11,350	-	131,801	-	131,801
4-H Club	299	-	2,908	3,000	207	-	207
Fair Association Building	538	-	6,996	7,000	534	-	534
County Fair	517	-	8,129	8,000	646	-	646
Health Fund	(14,564)	-	917,807	902,392	851	61,936	62,787
Soil Conservation	1,499	-	25,035	25,000	1,534	-	1,534
Election Fund	94,438	-	309,023	335,667	67,794	8,114	75,908
Noxious Weeds	69,560	-	161,707	191,101	40,166	6,949	47,115
Ambulance	-	-	693,500	693,500	-	-	-
Employee Benefits	1,323,583	-	3,103,273	4,322,830	104,026	84,709	188,735
County Extension Council	8,377	-	165,417	164,812	8,982	-	8,982
Mental Health	-	-	432,840	432,840	-	-	-
Community College Tuition	-	-	-	-	-	-	-
Appraiser's Cost	39,802	-	464,542	470,540	33,804	20,355	54,159
Futures Unlimited	-	-	192,198	192,198	-	-	-
Service Program for Elderly	6,376	-	116,573	116,237	6,712	-	6,712
Tax Sale Foreclosure	59,859	-	38,568	51,490	46,937	34,802	81,739
Tort Liability	82,131	-	-	-	82,131	-	82,131
Special Highway Improvement	4,720	-	366,226	-	370,946	-	370,946
Futures Unlimited Building	-	-	25,000	25,000	-	-	-
Concealed Carry Fees	15,291	-	520	(518)	16,329	-	16,329
Sumner County Fights Addiction	-	-	4,222	-	4,222		4,222
Special Parks and Recreation	6,985	-	-	-	6,985	-	6,985
Special Alcohol Program	5,367	-	4,407	3,200	6,574	-	6,574
Community Corrections	25,815	-	196,292	171,849	50,258	9,983	60,241
Work Release	2,462	-	-	-	2,462	-	2,462
Sanitary Landfill	102,239	-	-	-	102,239	-	102,239
Capital Improvement	165,506	-	116,171	280,547	1,130	-	1,130
Sheriff Asset Forfeiture	18,133	-	-	-	18,133	-	18,133
Federal Equitable Sharing-Co Attorney	452,020	-	-	134,630	317,390	697	318,087
Federal Equitable Sharing - Sheriff	-	-	90,903	-	90,903	-	90,903
2010 911 Wire Line	174,775	-	162,456	185,109	152,122	3,008	155,130
CDBG Grant	5,775	-	-	-	5,775	-	5,775
Sex Offender Fee	38,393	-	7,840	2,963	43,270	-	43,270
Inmate Phone System	112,950	-	65,920	43,493	135,377	3,070	138,447
Equipment Reserve	1,737,654	-	539,433	96,814	2,180,273	-	2,180,273
County Cemetery	112,837	-	20,650	23,501	109,986	1,543	111,529
DARE Program	9,416	-	-	500	8,916	-	8,916
Juvenile Justice	14,377	-	224,917	206,085	33,209	12,167	45,376
FEMA/CERT	334	-	-	-	334	-	334
County Attorney - Asset Forfeiture	4,146	-	20	-	4,166	-	4,166
War Memorial	300	-	-	-	300	-	300

See accompanying notes.

Sumner County, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Neighborhood Revitalization	-	-	661,333	661,967	(634)	634	-
Special Emergency Response Team	2,609	-	2,708	5,317	-	-	-
Register of Deeds Technology	195,023	-	31,774	34,531	192,266	197	192,463
Sales Tax Purpose-Health Care	71,012	-	1,682,128	1,678,301	74,839	-	74,839
Clerk Technology	53,491	-	7,943	-	61,434	-	61,434
Treasurer Technology	54,605	-	7,943	-	62,548	-	62,548
COVID-19	8,162	-	96,145	122,455	(18,148)	1,383	(16,765)
Cowley College Sales Tax	156,820	-	1,682,127	1,697,795	141,152	-	141,152
Juvenile Reinvestment	3,959	-	53,619	51,455	6,123	-	6,123
Bio-Terrorism Grant	29,346	-	18,637	23,641	24,342	1,263	25,605
Pan Flu Grant	10,973	-	5,437	8,002	8,408	280	8,688
Cities Readiness Grant	1,007	-	16,285	18,346	(1,054)	890	(164)
CRI Regional Grant	43,558	-	155,117	173,231	25,444	1,947	27,391
SCMR Regional PHEP Grant	11,845	-	36,087	40,849	7,083	3,145	10,228
Auto License Fee	22,805	-	202,973	203,674	22,104	9,205	31,309
Contingent At Risk	2,622,844	-	4,718,102	3,853,808	3,487,138	-	3,487,138
Department of Energy Grant	(129,941)	-	164,552	229,654	(195,043)	13,655	(181,388)
ARPA Grant	2,201,441	-	2,217,813	622,218	3,797,036	238,662	4,035,698
Bond and Interest Funds:							
Bond and Interest	224,319	-	1,175,211	1,115,231	284,299	-	284,299
Slate Valley Sewer	28,067	-	16,624	13,760	30,931	-	30,931
Greenfield Improvement District B&I	2,334	-	13,073	12,120	3,287	-	3,287
Capital Project Funds:							
Road Bond Series 2021-1	988,995	201,416	72,667	692,368	570,710	1,580,348	2,151,058
Business Funds:							
Self-Insured Medical Plan	41,069	-	3,744,350	3,757,858	27,561	-	27,561
Trust Funds:							
Prosecuting Attorney Trainee	54,649	-	4,367	3,435	55,581	-	55,581
Total Reporting Entity (excluding Agency Funds)	$ 12,479,614	$ 201,416	$ 39,296,218	$ 37,573,476	$ 14,403,772	$ 3,367,473	$ 17,771,245

See accompanying notes.

Sumner County, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2022

Composition of Cash Balance:

Cash in checking account:		
Impact Bank, Wellington, KS	Major checking	$ 50,689
Impact Bank, Wellington, KS	Slate Valley	30,932
Impact Bank, Wellington, KS	Special Auto checking	148,745
Bank of Commerce, Wellington, KS	FEMA	342
Impact Bank, Wellington, KS	EFT account	4,022
Impact Bank, Wellington, KS	Peck Improvement	33,422
Impact Bank, Wellington, KS	Peck Improvement Savings	7,733
Impact Bank, Wellington, KS	SPARK Funding	4,035,698
Panhandle Federal Credit Union, Wellington, KS	Credit Union for VISA	6
Bank of Commerce, Wellington, KS	District Court	67,572
Bank of Commerce, Wellington, KS	Law Library	82,985
Bank of Commerce, Wellington, KS	Sheriff's Inmate & Commissary	18,038
Cash in savings account:		
Impact Bank, Wellington, KS		23,164,225
Cash in certificates of deposit		
Stock Exchange Bank, Caldwell, KS		500,000
Impact Bank, Wellington, KS		1,500,000
Valley State Bank, Belle Plaine, KS		1,500,000
Bank of Commerce, Wellington, KS	Law Library	20,257
Cash items		
Cash on hand		27,495
Returned checks held for collection		-
Cash on hand - District Court		250
Other cash		
Funds held by Self-Insured Medical Plan administrator		27,560
Investments		
State of Kansas Municipal Investment Pool		16,229,169
Total Cash and investments		47,449,140
Agency Funds per Schedule 3		(29,677,895)
Total Reporting Entity (Excluding Agency Funds)		$ 17,771,245

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 2022, expenditures exceeded budget in the Election Fund by $3,535, the Employee Benefits Fund by $175,186, the Tax Sale Foreclosure Fund by $1,490, the Juvenile Justice Fund by $14,398, the Sales Tax Revenue-Health Care Fund by $187,209, and the Sales Tax – Cowley College Fund by $206,703. Although expenditures in the Bio-Terrorism Fund, the Pan Flu Grant Fund, the Cities Readiness Grant fund, the CRI Regional Grant fund, and the SCMR Regional PHP Grant Fund exceeded their budget, federal and state grant funds are not subject to the budget law. Also, the Capital Improvement Fund exceeded its budget, but is not legally required to be budgeted.

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, 2022, four funds had deficit balances: Neighborhood Revitalization - $634, COVID-19 - $18,148, Cities Readiness Grant - $1,054 and Department of Energy Grant - $195,043. However, the COVID-19, Cities Readiness Grant and the Department of Energy Grant fund were negative pending receipt of federal funds, which is an exception to the cash basis law.

3. Deposits and Investments

As of December 31, 2022, 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	$16,229,169	$16,229,169	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, 2022 in the amount of $16,229,169 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 two 60-day peak deposit periods, the first beginning on May 3, 2022 and the second beginning on December 19, 2022. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $31,164,666 and the bank balance was $31,924,545. The bank balance was held by four banks, resulting in a concentration of credit risk. As of 12/31/22, the balance held by the TPA in their bank account was $27,560. The County has no assurance that this account is secured by FDIC coverage or collateral. Of the bank balance, $951,508 was covered by federal depository insurance and $23,837,973 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, 2022 the County had invested $16,229,169 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, 2022 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	4,915,000	-	605,000	4,310,000	190,550
2015 Series 1 - Greenfield	3.25%	6/16/2015	146,000	10/1/2030	96,000	-	9,000	87,000	3,120
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	280,475
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	39,206
					15,676,000	-	614,000	15,062,000	513,351
KDHE - Slate Valley Sewer									
State of Kansas Water Pollution Control Revolving Loan Fund									
	2.71%	4/27/2004	216,300	3/1/2026	55,335	-	11,724	43,611	1,290
Pooled Money Investment Board									
Installment loan	0.691%	7/22/2022	3,853,808	7/22/2026	-	3,853,808	-	3,853,808	-
Finance Leases									
Mailing Machine	unknown	3/19/2019	27,593	4/30/2024	14,445		5,686	8,759	261
26 Copier systems	5.26%	2/13/2020	108,672	2/15/2025	72,127	-	21,495	50,632	3,282
2 Caterpillar Motor Graders	4.21%	9/30/2020	485,900	9/30/2024	385,521	-	42,236	343,285	23,431
1 Caterpillar Motor Grader	4.21%	2/23/2021	242,950	2/15/2025	217,434	-	21,552	195,882	8,059
1 Caterpillar Motor Grader	4.21%	2/23/2021	242,950	2/15/2025	217,434	-	21,551	195,883	8,060
					906,961	-	112,520	794,441	43,093
Total Reporting Entity					16,638,296	3,853,808	738,244	19,753,860	557,734

4. Long-term debt (continued)

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

	2023	2024	2025	2026	2027-2031	2032-2036	2037-2040	Total
Principal								
GO Bond 2014 Series 1	650,000	675,000	705,000	730,000	1,550,000	-	-	4,310,000
GO Bond 2015 Series 1	10,000	10,000	10,000	11,000	46,000	-	-	87,000
GO Bond 2021-1 - Hwy 160, and Bridge	-	-	-	-	470,000	4,635,000	3,525,000	8,630,000
GO Bond 2021-2 - Partial Refunding 2014	-	-	-	-	2,035,000	-	-	2,035,000
	660,000	685,000	715,000	741,000	4,101,000	4,635,000	3,525,000	15,062,000
KDHE - Slate Valley Sewer	12,044	12,373	12,710	6,485	-	-	-	43,611
Pooled Money Investment Board	963,452	963,452	963,452	963,452				3,853,808
Financing Leases	117,966	371,666	304,809	-	-	-	-	794,441
Total Principal	1,753,462	2,032,490	1,995,971	1,710,937	4,101,000	4,635,000	3,525,000	19,753,860
Interest & Service Fees								
GO Bond 2014 Series 1	172,400	146,400	119,400	91,200	93,600	-	-	623,000
GO Bond 2015 Series 1	2,828	2,503	2,178	1,853	3,803	-	-	13,163
GO Bond 2021-1 - Hwy 160, and Bridge	258,900	258,900	258,900	258,900	1,294,500	953,850	237,450	3,521,400
GO Bond 2021-2 - Partial Refunding 2014	36,190	36,190	36,190	36,190	138,040	-	-	282,800
	470,318	443,993	416,668	388,143	1,529,943	953,850	237,450	4,440,363
KDHE - Slate Valley Sewer	1,101	772	435	88	-	-	-	2,396
Pooled Money Investment Board	26,630	19,972	13,315	6,657				66,575
Financing Leases	37,649	31,931	11,173	-	-	-	-	80,753
Total Interest	535,697	496,668	441,590	394,888	1,529,943	953,850	237,450	4,590,085
Total Principal and Interest	2,289,159	2,529,159	2,437,561	2,105,824	5,630,943	5,588,850	3,762,450	24,343,946

Pooled Money Investment Board loan

Pooled Money Investment Board (PMIB) is authorized and directed to loan a county sufficient funds to enable the county to refund taxes to a taxpayer when those taxes have been directed to be refunded. The loan shall bear interest at a rate equal to the net earning rate of the pooled money investment portfolio at the time the loan is made. The maximum length of time of the loan is four years. The County was ordered to repay the Kansas Star Casino $3,853,808 as ordered by the Tax Court on July 7, 2022 and borrowed the same amount from the PMIB.

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 2022, the following projects were completed or underway:

Project	Project Authorization	Project to Date Expenditures	Dec. 31, 2022 Status
2021 Road Project	9,500,000	9,010,314	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.

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 2021 to 2022 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 2022:

Transferred From:	Transferred To:	Amount	Statutory Authority KSA
General	Equipment Reserve	400,233	19-119
General	Capital Improvement	90,124	19-120
Special Auto	General	33,228	8-145
Neighborhood Revitalization	General	72,613	12-17,118
Election	Equipment Reserve	70,000	19-119
Noxious Weed	Equipment Reserve	8,000	19-119
Appraiser's Cost	Equipment Reserve	7,500	19-119
Road & Bridge	Special Highway Improv	366,225	19-119
2010 911 Wire Line	Equipment Reserve	50,000	19-119
Peck Improvement District	Peck Improv Dist-Equip Res	3,700	19-119
		1,101,624	

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. The County pays 75% of the cost of maintaining a retiring employee's current level of health insurance until the retiree reaches age 65, subject to certain qualifications.

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.

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, 2022.

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. Starting January 1, 2023, the sick leave over 400 hours that would have been "lost" will be bought back by the County at the employees' current rate of pay.

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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 and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, 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 8.9% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $641,356 for KPERS and $257,246 for KP&F for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, Sumner County's proportionate share of the collective net pension liability reported by KPERS was $6,584,005 and $2,728,010 by KP&F for a total of $9,312,015. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are 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 2022, the additional amount paid was $800,000, and payments from the stop-loss policy were $751,044, which were retained in the Self-Insured Fund to pay claims. The cash account was $27,560 at 12/31/2022. For 2023, an additional $200,000 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 2012-2022. 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, 2021 and 2022 are pending or under appeal in the appropriate courts. Tax years 2019, 2020,2021 and 2022 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
2022	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, 2021 and 2022, 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, 12/31/2021	$	2,622,843
Reserved for 2021 taxes		864,294
Loan received from PMIB		3,853,808
Refund to Kansas Star 2018		(3,853,808)
Reserved, 12/31/2022	$	3,487,137
From appropriation		3,853,808
Restore to County funds 2018		(1,185,899)
Payment in 2023 on PMIB		(990,082)
Reserved in 2023 for 2022 taxes		865,338
Reserved as of date of report	$	6,030,302

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, 2022 was $102,239.

15. Subsequent Events

As stated in Note 11, as of the date of the financial statement, $200,000 over and above the normal monthly payment has been paid into the Self-Insured Medical Plan Fund to cover medical claims paid in 2023.

Management has evaluated subsequent events through August 31, 2023, which is the date the financial statement was available to be issued.

Sumner County, Kansas

Summary of Expenditures--Actual and Budget

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over / (Under)
Governmental Type Funds:					
General	$ 9,382,103	$ -	$ 9,382,103	$ 8,712,276	$ (669,827)
Special Purpose Funds:					
Road and Bridge	4,618,004	166,225	4,784,229	4,751,404	(32,825)
Special Bridge	40,000	-	40,000	-	(40,000)
*Special Road & Bridge	175	-	175	-	(175)
*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	1,250,632	-	1,250,632	902,392	(348,240)
Soil Conservation	25,000	-	25,000	25,000	-
Election Fund	332,132	-	332,132	335,667	3,535
Noxious Weeds	216,077	-	216,077	191,101	(24,976)
Ambulance	695,000	-	695,000	693,500	(1,500)
Employee Benefits	4,147,644	-	4,147,644	4,322,830	175,186
County Extension Council	164,812	-	164,812	164,812	-
*Mental Health	432,840	-	432,840	432,840	-
*Community College Tuition	22	-	22	-	(22)
Appraiser's Cost	484,806	-	484,806	470,540	(14,266)
Futures Unlimited	192,198	-	192,198	192,198	-
Service Program for Elderly	116,237	-	116,237	116,237	-
Tax Sale Foreclosure	50,000	-	50,000	51,490	1,490
*Tort Liability	46,300	-	46,300	-	(46,300)
Futures Unlimited Building	25,000	-	25,000	25,000	-
Concealed Carry Fees	3,000	-	3,000	(518)	(3,518)
Special Parks and Recreation	11,354	-	11,354	-	(11,354)
Special Alcohol Program	43,200	-	43,200	3,200	(40,000)
Community Corrections	176,199	-	176,199	171,849	(4,350)
Work Release	-	-	-	-	-
*Capital Improvement	75,000	-	75,000	280,547	205,547
2010 911 Wire Line	187,500	-	187,500	185,109	(2,391)
Sex Offender Fee	4,000	-	4,000	2,963	(1,037)
Inmate Phone System	60,000	-	60,000	43,493	(16,507)
County Cemetery	52,000	-	52,000	23,501	(28,499)
Juvenile Justice	191,687	-	191,687	206,085	14,398
Sales Tax Revenue-Health Care	1,491,092	-	1,491,092	1,678,301	187,209
Sales Tax - Cowley College	1,491,092	-	1,491,092	1,697,795	206,703
*Bio-Terrorism	20,946	-	20,946	23,641	2,695
*Pan Flu Grant	4,000	-	4,000	8,002	4,002
*Cities Readiness Grant	8,235	-	8,235	18,346	10,111
*CRI Regional Grant	122,967	-	122,967	173,231	50,264
*SCMR Regional PHEP Grant	34,287	-	34,287	40,849	6,562
Bond and Interest Funds:					
Bond and Interest	1,286,080	-	1,286,080	1,115,231	(170,849)
Slate Valley Sewer	22,000	-	22,000	13,760	(8,240)
Greenfield Impr District B &I	12,120	-	12,120	12,120	-
Business Funds					
Self-Insured Medical Plan	3,490,298	751,044	4,241,342	3,757,858	(483,484)
Trust Funds:					
Prosecuting Attorney Trainee	11,600	-	11,600	3,435	(8,165)
Total	$ 31,076,723	$ 917,269	$ 31,993,992	$ 30,864,085	$ (1,129,907)

**Budget not required by law.*

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad valorem tax	$ 5,206,656	$ 5,307,058	$ 5,107,893	$ 199,165
Contingent at-risk reserve	(320,754)	(32,647)	-	(32,647)
Back tax collections	97,958	116,074	70,000	46,074
Motor vehicle tax	423,586	466,705	470,526	(3,821)
Interest on delinquent taxes	305,220	296,953	257,000	39,953
Recreational vehicle tax	9,790	11,507	10,222	1,285
Watercraft tax	-	-	3,307	(3,307)
Commercial vehicle tax	10,050	11,947	12,685	(738)
Truck tax	18,817	19,533	19,520	13
Neighborhood revitalization	(262,730)	(240,446)	(262,250)	21,804
In liew of tax app	14,820	14,820	15,000	(180)
Motor vehicle excise tax	25	8	20	(12)
Total taxes	$ 5,503,438	$ 5,971,512	$ 5,703,923	$ 267,589
Mineral tax	$ 10,546	$ 26,592	$ 10,000	$ 16,592
Local alcoholic liquor tax	-	-	-	-
Total intergovernmental	$ 10,546	$ 26,592	$ 10,000	$ 16,592
Planning fees	$ 14,905	$ 12,955	$ 14,600	$ (1,645)
Fees transferred from NRP fund	79,212	72,613	62,000	10,613
Register of Deeds fees	259,129	229,396	216,000	13,396
Sheriff fees	45	5	2	3
County attorney diversion fees	9,375	10,690	11,000	(310)
County attorney copy fees	1,198	157	1,000	(843)
Heritage Trust Fund fees	(17,705)	(17,446)	-	(17,446)
Mortgage registration fees	-	-	(8,000)	8,000
Cereal malt beverage licenses	75	225	-	225
Fish and game permits	41	33	100	(67)
Filing fees - Clerk	1,425	2,228	1,500	728
Court fees	4,118	8,770	13,000	(4,230)
Treasurer's fees	8,705	9,586	9,000	586
Fireworks permits	5,500	5,000	5,000	-
Sheriff - inmate housing	396,970	540,350	567,000	(26,650)
Total licenses, fees and permits	$ 762,993	$ 874,562	$ 892,202	$ (17,640)
Interest on idle funds	$ 9,449	$ 132,034	$ 221,000	$ (88,966)
Casino revenue	$ 1,718,413	$ 1,596,610	$ 1,723,596	$ (126,986)
Sheriff commissary commission	19,370	26,933	13,000	13,933
Sheriff other	-	23,660	-	23,660
Juvenile supervision	505	416	-	416
Rental income	57,432	61,600	80,000	(18,400)
Farm & pasture rent	16,766	10,633	-	10,633
Wind farm in lieu of taxes	328,982	335,041	335,041	-
Producers Ag Fee	57,856	52,289	56,000	(3,711)
Sale of property	450	722	-	722
Operating transfer from Auto License Fees fund	53,278	33,228	43,000	(9,772)
Other financing	-	250	10,000	(9,750)
Transfer from closed funds	133	-	-	-
Other	5,666	5,300	-	5,300
Total other	$ 2,258,851	$ 2,146,682	$ 2,260,637	$ (113,955)
Total receipts	$ 8,545,277	$ 9,151,382	$ 9,087,762	$ 63,620

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Expenditures				
County Commission:				
Personal services	$ 75,234	$ 75,234	$ 75,027	$ 207
Commodities	389	-	750	(750)
Contractual service	220	455	1,245	(790)
Total County Commission	$ 75,843	$ 75,689	$ 77,022	$ (1,333)
County Clerk:				
Personal services	$ 124,411	$ 134,183	$ 131,797	$ 2,386
Commodities	5,113	6,533	8,700	(2,167)
Contractual service	3,466	3,979	5,100	(1,121)
Capital Outlay	-	-	-	-
Transfer to Equipment Reserve	2,000	2,000	2,000	-
Total County Clerk	$ 134,990	$ 146,695	$ 147,597	$ (902)
County Treasurer:				
Personal services	$ 188,072	$ 189,207	$ 217,396	$ (28,189)
Commodities	8,101	6,999	7,900	(901)
Contractual service	6,332	7,161	27,400	(20,239)
Reimbursements	(17,169)	(14,821)	-	(14,821)
Total County Treasurer	$ 185,336	$ 188,546	$ 252,696	$ (64,150)
County Attorney:				
Personal services	$ 318,216	$ 317,161	$ 363,938	$ (46,777)
Commodities	915	120	8,300	(8,180)
Contractual service	14,412	10,638	23,800	(13,162)
Transfer to Capital Improvement	54,317	55,000	-	55,000
Reimbursements	-	-	(200)	200
Total County Attorney	$ 387,860	$ 382,919	$ 395,838	$ (12,919)
Register of Deeds:				
Personal services	$ 95,182	$ 102,318	$ 104,623	$ (2,305)
Commodities	6,569	9,918	9,420	498
Contractual service	1,716	968	3,580	(2,612)
Capital outlay	-	625	-	625
Transfer to Equipment Reserve	4,500	-	-	-
Reimbursements	(5,699)	(7,544)	(4,000)	(3,544)
Total Register of Deeds	$ 102,268	$ 106,285	$ 113,623	$ (7,338)

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Expenditures (continued)				
Sheriff:				
Personal services - Sheriff/Jail	$ 2,881,420	$ 3,092,065	$ 2,793,509	$ 298,556
Commodities	394,041	446,479	453,600	(7,121)
Contractual service	96,104	171,614	652,500	(480,886)
Capital outlay	422,353	419,457	287,000	132,457
Reimbursements	(142,506)	(41,932)	-	(41,932)
Transfer to equipment reserve	200,000	-	-	-
Total Sheriff	$ 3,851,412	$ 4,087,683	$ 4,186,609	$ (98,926)
Unified Court:				
Commodities	$ 10,748	$ 12,417	$ 32,500	$ (20,083)
Contractual service	308,650	367,964	491,000	(123,036)
Capital outlay	60,248	57,901	5,000	52,901
Reimbursements	(50,101)	(56,472)	(50,000)	(6,472)
Total Unified Court	$ 329,545	$ 381,810	$ 478,500	$ (96,690)
Courthouse - General:				
Commodities	$ 6,753	$ 7,993	$ 6,000	$ 1,993
Contractual service	697,212	773,946	765,000	8,946
Capital outlay	4,269	10,000	20,000	(10,000)
Postage	44,962	62,204	90,000	(27,796)
Reimbursements	-	-	(15,000)	15,000
Insurance reimbursement	(147,222)	(160,211)	(139,000)	(21,211)
Total Courthouse - General	$ 605,974	$ 693,932	$ 727,000	$ (33,068)
County Counselor:				
Personal services	$ 92,390	$ 94,297	$ 93,877	$ 420
Commodities	-	-	100	(100)
Contractual service	18,000	18,200	18,500	(300)
Total County Counselor	$ 110,390	$ 112,497	$ 112,477	$ 20
Planning:				
Personal services	$ 132,606	$ 140,366	$ 138,386	$ 1,980
Commodities	7,009	5,650	5,548	102
Contractual service	20,971	30,267	29,400	867
Transfer to equipment reserve	-	-	-	-
Total Register of Deeds	$ 160,586	$ 176,283	$ 173,334	$ 2,949

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Expenditures (continued)	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Emergency Preparedness:				
Personal services	$ 95,712	$ 97,689	$ 97,300	$ 389
Commodities	2,107	1,194	6,800	(5,606)
Contractual service	13,376	18,176	25,600	(7,424)
Capital outlay	-	-	7,500	(7,500)
Transfer to Equipment Reserve	7,500	7,500	-	7,500
Total Emergency Preparedness	$ 118,695	$ 124,559	$ 137,200	$ (12,641)
Raymond Frye Complex:				
Contractual service	$ 24,050	$ 10,066	$ 31,000	$ (20,934)
Capital outlay	7,730	-	12,000	(12,000)
Total Raymond Frye Complex	$ 31,780	$ 10,066	$ 43,000	$ (32,934)
Information Services:				
Personal services	$ 90,120	$ 92,662	$ 90,830	$ 1,832
Commodities	7,009	6,477	6,050	427
Contractual service	277,567	311,310	392,900	(81,590)
Capital outlay	37,625	112,637	75,500	37,137
Transfer to Equipment Reserve	90,000	-	13,000	(13,000)
Total Information Services	$ 502,321	$ 523,086	$ 578,280	$ (55,194)
Maintenance:				
Personal services	$ 200,850	$ 203,963	$ 209,956	$ (5,993)
Commodities	10,398	6,085	12,500	(6,415)
Contractual service	1,831	37,638	5,000	32,638
Capital outlay	1,769	-	4,000	(4,000)
Transfer to Equipment Reserve	-	-	-	-
Total Maintenance	$ 214,848	$ 247,686	$ 231,456	$ 16,230
Economic Development:				
Utilities	$ 9,141	$ 5,643	$ 7,496	$ (1,853)
Rent	7,488	7,488	7,488	-
Appropriation	111,016	111,016	55,016	56,000
Total Economic Development	$ 127,645	$ 124,147	$ 70,000	$ 54,147

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
Expenditures (continued)	2021 Actual	Actual	Budget	Variance Over (Under)
Coroner:				
Contractual service	$ 52,759	$ 72,843	$ 67,500	$ 5,343
Reimbursements	(28,623)	(29,625)	(37,500)	7,875
Total Coroner	$ 24,136	$ 43,218	$ 30,000	$ 13,218
Geographical Information:				
Personal services	$ 36,831	$ 37,566	$ 36,909	$ 657
Commodities	69	-	1,500	(1,500)
Contractual service	30,322	10,909	22,500	(11,591)
Transfer to Equip Reserve	-	8,000	8,000	-
Reimbursements	(70)	-	-	-
Total Emergency Preparedness	$ 67,152	$ 56,475	$ 68,909	$ (12,434)
CASA	$ 20,000	$ 20,000	$ 20,000	$ -
911 System:				
Personal services	$ 675,211	$ 725,333	$ 818,035	$ (92,702)
Commodities	10,517	8,153	11,250	(3,097)
Contractual service	11,008	13,674	25,000	(11,326)
Capital outlay	3,642	4,075	4,000	75
Transfer to Equip Reserve	-	10,000	10,000	-
Total 911 System	$ 700,378	$ 761,235	$ 868,285	$ (107,050)
Jail Maintenance:				
Personal services	$ -	$ -	$ 2,000	$ (2,000)
Commodities	187	6,458	13,500	(7,042)
Contractual service	15,758	18,211	28,000	(9,789)
Capital outlay	-	370	5,500	(5,130)
Total Jail Maintenance	$ 15,945	$ 25,039	$ 49,000	$ (23,961)

Sumner County, Kansas

General Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
Expenditures (continued)	2021 Actual	Actual	Budget	Variance Over (Under)
Other:				
Other	$ 150	$ 125	$ 150	$ (25)
Public Transportation	20,000	20,000	20,000	-
Miscellaneous	102,944	28,130	18,000	10,130
Candidate registration	-	250	-	250
Wheat Festival	-	-	10,000	(10,000)
Historical Society	-	-	2,000	(2,000)
Crimestoppers	-	-	1,500	(1,500)
Alcohol program	-	-	41,185	(41,185)
Tax foreclosure	-	1,064	-	1,064
Transfer to Capital improvemnet	-	35,124		35,124
Transfer to Mental health	25,117	-	188,709	(188,709)
Transfer to Equipment reserve	-	339,733	339,733	-
Total Other	$ 148,211	$ 424,426	$ 621,277	$ (196,851)
Total Expenditures	$ 7,915,315	$ 8,712,276	$ 9,382,103	$ (669,827)
Receipts Over (Under) Expenditures	$ 629,962	$ 439,106		
Unencumbered Cash, Beginning	(266,884)	369,647		
Prior Year Cancelled Encumbrances	6,569	-		
Unencumbered Cash, Ending	$ 369,647	$ 808,753		

Sumner County, Kansas

Special Purpose Fund
Road and Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 2,651,828	$ 3,502,331	$ 3,403,447	$ 98,884
Less Contingent at-risk reserve	(163,345)	66	-	66
Delinquent tax	66,086	72,510	49,998	22,512
Motor vehicle tax	266,300	239,208	239,605	(397)
Recreational vehicle tax	6,165	5,902	5,205	697
Commercial vehicle tax	6,347	6,086	6,460	(374)
Watercraft tax	-	-	1,684	(1,684)
16/20M truck tax	10,495	12,337	9,940	2,397
Intergovernmental:				
County Highway Fund	926,084	835,770	778,000	57,770
State grant	155,307	166,225	-	166,225
Other Road and Bridge collections	2,351	2,000	-	2,000
Reimbursements	40,108	-	-	-
Total receipts	$ 3,967,726	$ 4,842,435	$ 4,494,339	$ 348,096
Expenditures				
Public Works:				
Personal services	$ 1,691,808	$ 1,762,150	$ 1,803,741	$ (41,591)
Commodities	1,371,439	1,381,616	1,665,931	(284,315)
Contractual	866,018	102,411	101,126	1,285
Reimbursements	(155,007)	(31,348)	-	(31,348)
Lease purchase payments	124,890	124,890	152,141	(27,251)
Projects - Capital Outlay	98,644	775,674	625,279	150,395
Insurance	139,000	139,000	139,000	-
Employee benefits	130,786	130,786	130,786	-
Transfer to Special Highway Improvement	155,307	366,225	-	366,225
Total expenditures	$ 4,422,885	$ 4,751,404	$ 4,618,004	$ 133,400
Adjustment for qualifying budget credit	-	-	166,225	(166,225)
Total expenditures, adjusted	4,422,885	4,751,404	4,784,229	(32,825)
Receipts Over (Under) Expenditures	$ (455,159)	$ 91,031		
Unencumbered Cash, Beginning	1,060,846	605,800		
Prior Year Cancelled Encumbrances	113	-		
Unencumbered Cash, Ending	$ 605,800	$ 696,831		

Sumner County, Kansas

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

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 37,090	$ 34,837	$ 34,926	$ (89)
Less Contingent at-risk reserve	(2,285)	1,101	-	1,101
Delinquent tax	867	927	-	927
Motor vehicle tax	3,624	3,343	3,345	(2)
Recreational vehicle tax	84	82	73	9
Commercial vehicle tax	86	85	90	(5)
Watercraft tax	-	-	24	(24)
16/20M truck tax	148	168	139	29
Total receipts	39,614	40,543	38,597	1,946
Expenditures				
Public Works:				
Commodities	$ 39,902	$ -	$ 40,000	$ (40,000)
Receipts Over (Under) Expenditures	$ (288)	$ 40,543		
Unencumbered Cash, Beginning	2,744	2,456		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 2,456	$ 42,999		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ -	$ -	$ -	$ -
Expenditures				
Public Works:				
Road and Bridge expenditures	$ -	$ -	$ 175	$ (175)
Total expenditures	$ -	$ -	$ 175	$ (175)
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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Rent	$ 9,605	$ 11,350	$ -	$ 11,350
Expenditures				
Capital outlay	$ -	$ -	$ 41,084	$ (41,084)
Total expenditures	$ -	$ -	$ 41,084	$ (41,084)
Receipts Over (Under) Expenditures	$ 9,605	$ 11,350		
Unencumbered Cash, Beginning	110,846	120,451		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 120,451	$ 131,801		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 2,707	$ 2,452	$ 2,557	$ (105)
Less Contingent at-risk reserve	(166)	115	-	115
Delinquent tax	68	71	-	71
Motor vehicle tax	281	245	245	-
Recreational vehicle tax	6	6	5	1
Watercraft tax	-	-	2	(2)
Commercial vehicle tax	7	6	7	(1)
16/20M truck tax	11	13	10	3
Total receipts	$ 2,914	$ 2,908	$ 2,826	$ 82
Expenditures				
Culture and Recreation:				
Appropriation	$ 3,000	$ 3,000	$ 3,000	$ -
Receipts Over (Under) Expenditures	$ (86)	$ (92)		
Unencumbered Cash, Beginning	385	299		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 299	$ 207		

Sumner County, Kansas

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

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 6,768	$ 6,230	$ 6,077	$ 153
Less Contingent at-risk reserve	(417)	(70)	-	(70)
Delinquent tax	144	167	-	167
Motor vehicle tax	638	609	611	(2)
Recreational vehicle tax	15	15	13	2
Commercial vehicle tax	15	16	16	-
Watercraft tax	-	-	4	(4)
16/20M truck tax	26	29	25	4
Total receipts	$ 7,189	$ 6,996	$ 6,746	$ 250
Expenditures				
Culture and Recreation:				
Appropriation	$ 7,000	$ 7,000	$ 7,000	$ -
Receipts Over (Under) Expenditures	$ 189	$ (4)		
Unencumbered Cash, Beginning	349	538		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 538	$ 534		

Sumner County, Kansas

Special Purpose Fund

County Fair

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 7,580	$ 7,230	$ 6,989	$ 241
Less Contingent at-risk reserve	(467)	(42)	-	(42)
Delinquent tax	167	190	-	190
Motor vehicle tax	740	683	689	(6)
Recreational vehicle tax	17	17	15	2
Watercraft tax	-	-	5	(5)
Commercial vehicle tax	18	17	19	(2)
16/20M truck tax	30	34	29	5
Total receipts	$ 8,085	$ 8,129	$ 7,746	$ 383
Expenditures				
Culture and Recreation:				
Appropriation	$ 8,000	$ 8,000	$ 8,000	$ -
Total expenditures	$ 8,000	$ 8,000	$ 8,000	-
Receipts Over (Under) Expenditures	$ 85	$ 129		
Unencumbered Cash, Beginning	432	517		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 517	$ 646		

Sumner County, Kansas

Special Purpose Fund

Health

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for services	$ 619,215	$ 559,103	$ 882,594	$ (323,491)
Donations	53	127	-	127
Reimbursements	2,382	23,814	-	23,814
Local sales tax appropriation	282,868	334,763	334,763	-
Total receipts	$ 904,518	$ 917,807	$ 1,217,357	$ (299,550)
Expenditures				
Health:				
Personal services	$ 668,415	$ 615,429	$ 887,557	$ (272,128)
Commodities	68,755	76,046	98,275	(22,229)
Contractual	217,983	201,183	264,800	(63,617)
Capital Outlay	2,588	9,734	-	9,734
Total expenditures	$ 957,741	$ 902,392	$ 1,250,632	$ (348,240)
Receipts Over (Under) Expenditures	$ (53,223)	$ 15,415		
Unencumbered Cash, Beginning	36,872	(14,564)		
Prior Year Cancelled Encumbrances	1,787	-		
Unencumbered Cash, Ending	$ (14,564)	$ 851		

Sumner County, Kansas

Special Purpose Fund

Soil Conservation

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 23,824	$ 21,204	$ 21,452	$ (248)
Less Contingent at-risk reserve	(1,467)	871	-	871
Delinquent tax	557	600	412	188
Motor vehicle tax	2,296	2,146	2,144	2
Recreational vehicle tax	53	53	47	6
Commercial vehicle tax	55	55	58	(3)
Watercraft tax	-	-	15	(15)
16/20M truck tax	92	106	89	17
Total receipts	$ 25,410	$ 25,035	$ 24,217	$ 818
Expenditures				
Public Works:				
Appropriation	$ 25,000	$ 25,000	$ 25,000	$ -
Receipts Over (Under) Expenditures	$ 410	$ 35		
Unencumbered Cash, Beginning	1,089	1,499		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 1,499	$ 1,534		

Sumner County, Kansas

Special Purpose Fund

Election

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Ad valorem tax	$ 281,545	$ 272,852	$ 266,995	$ 5,857
Less Contingent at-risk reserve	(17,343)	1,813	-	1,813
Delinquent tax	5,948	6,591	3,524	3,067
Motor vehicle tax	25,514	25,316	25,434	(118)
Recreational vehicle tax	590	624	732	(108)
Commercial vehicle tax	608	646	686	(40)
16/20M truck tax	1,027	1,181	1,055	126
Total receipts	$ 297,889	$ 309,023	$ 298,426	$ 10,597
Expenditures				
General Government:				
Personal services	$ 104,908	$ 126,156	$ 130,232	$ (4,076)
Commodities	4,765	10,186	14,500	(4,314)
Contractual	60,881	129,410	87,400	42,010
Capital outlay	225	-	70,000	(70,000)
Reimbursements	(260)	(85)	-	(85)
Other financing uses:				
Operating transfer to Equipment Reserve	99,775	70,000	30,000	40,000
Total expenditures	$ 270,294	$ 335,667	$ 332,132	$ 3,535
Receipts Over (Under) Expenditures	$ 27,595	$ (26,644)		
Unencumbered Cash, Beginning	66,768	94,438		
Prior Year Cancelled Encumbrances	75	-		
Unencumbered Cash, Ending	$ 94,438	$ 67,794		

Sumner County, Kansas

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

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 117,230	$ 92,587	$ 93,192	$ (605)
Less Contingent at-risk reserve	(7,220)	3,410	-	3,410
Delinquent tax	2,784	2,896	1,086	1,810
Motor vehicle tax	12,192	10,586	10,599	(13)
Recreational vehicle tax	282	261	304	(43)
Commercial vehicle tax	290	269	286	(17)
16/20M truck tax	515	563	440	123
Sale of chemicals	46,105	51,135	60,000	(8,865)
Total receipts	$ 172,178	$ 161,707	$ 165,907	$ (4,200)
Expenditures				
Public Works:				
Personal services	$ 94,623	$ 97,745	$ 104,177	$ (6,432)
Commodities	69,576	77,324	94,800	(17,476)
Contractual	8,072	8,032	9,100	(1,068)
Capital Outlay	-	-	8,000	(8,000)
Operating transfers to Equipment Reserve	8,000	8,000	-	8,000
Reimbursements	(146)	-	-	-
Total expenditures	$ 180,125	$ 191,101	$ 216,077	$ (24,976)
Receipts Over (Under) Expenditures	$ (7,947)	$ (29,394)		
Unencumbered Cash, Beginning	77,507	69,560		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 69,560	$ 40,166		

Sumner County, Kansas

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

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local sales tax appropriation	$ 656,287	$ 693,500	$ 695,000	$ (1,500)
Transfer from general fund	-	-	-	-
Total receipts	$ 656,287	$ 693,500	$ 695,000	$ (1,500)
Expenditures				
Health:				
Ambulance subsidy	$ 656,287	$ 693,500	$ 695,000	$ (1,500)
Reimbursement	-	-	-	-
Total expenditures	$ 656,287	$ 693,500	$ 695,000	$ (1,500)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 4,016,738	$ 2,372,917	$ 2,407,712	$ (34,795)
Less Contingent at-risk reserve	(247,422)	103,651	-	103,651
Delinquent tax	91,642	94,828	61,559	33,269
Motor vehicle tax	424,125	363,064	362,931	133
Recreational vehicle tax	9,852	8,962	10,436	(1,474)
Commercial vehicle tax	10,207	9,220	9,785	(565)
16/20M truck tax	12,008	19,845	15,056	4,789
Reimbursement from Road & Bridge fund	130,786	130,786	130,786	-
Prior year refunds	8,972	-	-	-
Total receipts	$ 4,456,908	$ 3,103,273	$ 2,998,265	$ 105,008
Expenditures				
General Government:				
Social Security	$ 589,735	$ 598,218	$ 646,313	$ (48,095)
Unemployment	29,156	19,153	45,091	(25,938)
Retirement - KPERS	595,416	621,470	670,718	(49,248)
Retirement - KP&F	255,593	259,195	296,122	(36,927)
Health insurance - self insured	2,670,839	2,857,632	2,475,000	382,632
Life insurance	4,862	4,909	5,000	(91)
Reimbursements	(38,953)	(47,867)	-	(47,867)
Other	12,677	10,120	9,400	720
Total expenditures	$ 4,119,325	$ 4,322,830	$ 4,147,644	$ 175,186
Receipts Over (Under) Expenditures	$ 337,583	$ (1,219,557)		
Unencumbered Cash, Beginning	986,000	1,323,583		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 1,323,583	$ 104,026		

Sumner County, Kansas

Special Purpose Fund
County Extension Council
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 155,398	$ 139,859	$ 141,958	$ (2,099)
Less Contingent at-risk reserve	(9,572)	6,200	-	6,200
Delinquent tax	3,687	3,945	2,900	1,045
Motor vehicle tax	15,231	14,006	14,044	(38)
Recreational vehicle tax	353	346	404	(58)
Commercial vehicle tax	363	356	379	(23)
16/20M truck tax	613	705	583	122
Total receipts	$ 166,073	$ 165,417	$ 160,268	$ 5,149
Expenditures				
General Government:				
Appropriation	$ 164,812	$ 164,812	$ 164,812	$ -
Total expenditures	$ 164,812	$ 164,812	$ 164,812	$ -
Receipts Over (Under) Expenditures	$ 1,261	$ 605		
Unencumbered Cash, Beginning	7,116	8,377		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 8,377	$ 8,982		

Sumner County, Kansas

Special Purpose Fund

Mental Health

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local sales tax appropriation	$ -	$ 432,840	$ 244,131	$ 188,709
Transfer from general fund	25,117	-	188,709	(188,709)
Special alcohol appropriation	367,723	-	-	-
Total receipts	$ 392,840	$ 432,840	$ 432,840	$ -
Expenditures				
Health:				
Appropriation	$ 392,840	$ 432,840	$ 432,840	$ -
Total expenditures	$ 392,840	$ 432,840	$ 432,840	$ -
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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes - delinquent tax collection	$ -	$ -	$ -	$ -
Expenditures				
General Government:				
Transfer to general fund	$ -	$ -	$ 22	$ (22)
Total Expenditures	$ -	$ -	$ 22	$ (22)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	50	-		
Prior Year Cancelled Encumbrances	-	-		
Equity transfer to general fund	(50)	-		
Unencumbered Cash, Ending	$ -	$ -		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 424,512	$ 397,123	$ 398,823	$ (1,700)
Less Contingent at-risk reserve	(26,149)	13,337	-	13,337
Delinquent tax	10,270	10,897	6,274	4,623
Motor vehicle tax	43,096	38,307	38,355	(48)
Recreational vehicle tax	997	945	1,103	(158)
Commercial vehicle tax	1,027	975	1,034	(59)
16/20M truck tax	1,710	1,996	1,591	405
Other Income	-	75	-	75
Copy fee	783	887	-	887
Total receipts	$ 456,246	$ 464,542	$ 447,180	$ 17,362
Expenditures				
General Government:				
Personal services	$ 351,319	$ 361,160	$ 360,766	$ 394
Commodities	23,077	30,450	31,600	(1,150)
Contractual	101,672	73,609	84,940	(11,331)
Operating transfer to Equipment Reserve	-	7,500	7,500	-
Reimbursements	(4,066)	(2,179)	-	(2,179)
Total expenditures	$ 472,002	$ 470,540	$ 484,806	$ (14,266)
Receipts Over (Under) Expenditures	$ (15,756)	$ (5,998)		
Unencumbered Cash, Beginning	55,558	39,802		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 39,802	$ 33,804		

Sumner County, Kansas

Special Purpose Fund

Future's Unlimited

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 176,822	$ 192,198	$ 192,198	$ -
Total receipts	$ 176,822	$ 192,198	$ 192,198	$ -
Expenditures				
Health:				
Appropriation	$ 176,822	$ 192,198	$ 192,198	$ -
Total expenditures	$ 176,822	$ 192,198	$ 192,198	$ -
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Total Receipts	$ -	$ -
Expenditures		
Total Expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	1	-
Prior Year Cancelled Encumbrances	-	-
Equity transfer to General Fund	(1)	-
Unencumbered Cash, Ending	$ -	$ -

Sumner County, Kansas

Special Purpose Fund
Service Program for Elderly
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 109,374	$ 96,927	$ 100,093	$ (3,166)
Less Contingent at-risk reserve	(6,737)	6,007	-	6,007
Delinquent tax	2,670	2,793	1,850	943
Motor vehicle tax	10,691	9,857	9,887	(30)
Recreational vehicle tax	247	243	284	(41)
Commercial vehicle tax	255	251	267	(16)
16/20M truck tax	431	495	410	85
Total receipts	$ 116,931	$ 116,573	$ 112,791	$ 3,782
Expenditures				
General Government:				
Appropriation	$ 116,237	$ 116,237	$ 116,237	$ -
Receipts Over (Under) Expenditures	$ 694	$ 336		
Unencumbered Cash, Beginning	5,682	6,376		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 6,376	$ 6,712		

Sumner County, Kansas

Special Purpose Fund
Tax Sale Foreclosure
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Tax sale fees	$ 44,893	$ 38,568	$ 50,000	$ (11,432)
Expenditures				
Commodities	$ 1,639	$ 1,568	$ -	$ 1,568
Contractual	22,835	49,922	50,000	(78)
Total expenditures	$ 24,474	$ 51,490	$ 50,000	$ 1,490
Receipts Over (Under) Expenditures	$ 20,419	$ (12,922)		
Unencumbered Cash, Beginning	39,440	59,859		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 59,859	$ 46,937		

Sumner County, Kansas

Special Purpose Fund

Tort Liability

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes - delinquent tax collection	$ -	$ -	$ -	$ -
Expenditures				
General Government:				
Contractual Services	$ -	$ -	$ 46,300	$ (46,300)
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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Intergovernmental:		
Transfer from road & bridge	$ 155,307	$ 366,226
Total receipts	$ 155,307	$ 366,226
Expenditures		
Capital Outlay:		
Miscellaneous	$ 768,340	$ -
Receipts Over (Under) Expenditures	$ (613,033)	$ 366,226
Unencumbered Cash, Beginning	617,753	4,720
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 4,720	$ 370,946

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Spark grant from state	$ -	$ -
Total receipts	$ -	$ -
Expenditures		
County distributions	$ 60,812	$ -
City distributions	3,850	-
School distributions	-	-
Health care facility distribution	-	-
Economic development	-	-
Administrative	11,884	-
Reimbursements	(8,845)	-
Total expenditures	$ 67,701	$ -
Receipts Over (Under) Expenditures	$ (67,701)	$ -
Unencumbered Cash, Beginning	67,701	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ -

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local sales tax appropriation	$ 23,000	$ 25,000	$ 25,000	$ -
Total receipts	$ 23,000	$ 25,000	$ 25,000	$ -
Expenditures				
Health:				
Appropriation	$ 23,000	$ 25,000	$ 25,000	$ -
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Fees	$ 1,141	$ 520	$ 2,000	$ (1,480)
Expenditures				
Public Safety:				
Contractual	$ -	$ (518)	$ 3,000	$ (3,518)
Total expenditrues	$ -	$ (518)	$ 3,000	$ (3,518)
Receipts Over (Under) Expenditures	$ 1,141	$ 1,038		
Unencumbered Cash, Beginning	14,150	15,291		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 15,291	$ 16,329		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Liquor tax revenue	$ -	$ -	$ 2,500	$ (2,500)
Expenditures				
Culture and Recreation:				
Miscellaneous	$ -	$ -	$ 11,354	$ (11,354)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	6,985	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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Liquor tax revenue	$ 3,400	$ 4,407	$ 43,200	$ (38,793)
Expenditures				
Health:				
Contractual	$ -	$ 3,200	$ 43,200	$ (40,000)
Appropriation to Mental Health	-	-	-	-
Total Expenditures	$ -	$ 3,200	$ 43,200	$ (40,000)
Receipts Over (Under) Expenditures	$ 3,400	$ 1,207		
Unencumbered Cash, Beginning	1,967	5,367		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 5,367	$ 6,574		

Sumner County, Kansas

Special Purpose Fund
Local Environment Protection Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Intergovernmental:		
State aid	$ -	$ -
Expenditures		
Transfer	$ -	$ -
Total expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	6	-
Prior Year Cancelled Encumbrances	-	-
Equity transfer to General Fund	(6)	-
Unencumbered Cash, Ending	$ -	$ -

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Fees	$ -	$ -
Expenditures		
Transfer	$ -	$ -
Total expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	65	-
Prior Year Cancelled Encumbrances	-	-
Equity transfer to General Fund	(65)	-
Unencumbered Cash, Ending	$ -	$ -

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental				
State aid	$ 158,065	$ 196,292	$ 176,199	$ 20,093
Total receipts	$ 158,065	$ 196,292	$ 176,199	$ 20,093
Expenditures				
General Government:				
Personal services	$ 142,416	$ 155,127	$ 162,197	$ (7,070)
Commodities	719	544	1,860	(1,316)
Contractual	7,462	14,212	11,842	2,370
Capital Outlay	-	1,173	300	873
Reimbursements	883	793	-	793
Total expenditures	$ 151,480	$ 171,849	$ 176,199	$ (4,350)
Receipts Over (Under) Expenditures	$ 6,585	$ 24,443		
Unencumbered Cash, Beginning	19,230	25,815		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 25,815	$ 50,258		

Sumner County, Kansas

Special Purpose Fund

Work Release

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Collections	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
Expenditures				
Public Safety:				
Program expenditures	$ 2,003	$ -	$ -	$ -
Total expenditures	$ 2,003	$ -	$ -	$ -
Receipts Over (Under) Expenditures	$ (2,003)	$ -		
Unencumbered Cash, Beginning	4,465	2,462		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 2,462	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 65,499	$ 17,619	$ 18,503	$ (884)
Less Contingent at-risk reserve	(4,035)	1,351	-	1,351
Less NR Refunds	(1,220)	(341)	-	(341)
Delinquent tax	937	1,140	-	1,140
Motor vehicle tax	3,728	5,820	5,920	(100)
Recreational vehicle tax	85	143	171	(28)
Commercial vehicle tax	85	150	160	(10)
16/20M truck tax	323	165	246	(81)
Other:				
Operating transfer from other accounts	-	35,124	-	35,124
Operating transfer from County Attorney	54,318	55,000	-	55,000
Total receipts	$ 119,720	$ 116,171	$ 25,000	$ 91,171
Expenditures				
Capital Outlay:				
Capital outlay	$ 15,000	$ 280,547	$ 75,000	$ 205,547
Total expenditures	$ 15,000	$ 280,547	$ 75,000	$ 205,547
Receipts Over (Under) Expenditures	$ 104,720	$ (164,376)		
Unencumbered Cash, Beginning	60,786	165,506		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 165,506	$ 1,130		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Drug tax	$ -	$ -
Total receipts	$ -	$ -
Expenditures		
Public Safety:		
Commodities	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	18,133	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-County Attorney
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Dept of Justice receipts	$ 18,196	$ -
Total revenue	$ 18,196	$ -
Expenditures		
General Government:		
Contractual	$ 23,540	$ 134,630
Total expenditures	$ 23,540	$ 134,630
Receipts Over (Under) Expenditures	$ (5,344)	$ (134,630)
Unencumbered Cash, Beginning	457,364	452,020
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 452,020	$ 317,390

Sumner County, Kansas

Special Purpose Fund

Federal Equitable Sharing - Sheriff

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Dept of Justice receipts	$ -	$ 90,903
Total revenue	$ -	$ 90,903
Expenditures		
Program expenses	$ -	$ -
Total expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 90,903
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ 90,903

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Receipts				
Other revenue:				
911 System fees	$ 159,870	$ 162,456	$ 165,000	$ (2,544)
Total receipts	$ 159,870	$ 162,456	$ 165,000	$ (2,544)
Expenditures				
Public Safety:				
Contractual	$ 136,672	$ 135,109	$ 137,500	$ (2,391)
Operating Transfer to Equipment Reserve	30,000	50,000	50,000	-
Total expenditures	$ 166,672	$ 185,109	$ 187,500	$ (2,391)
Receipts Over (Under) Expenditures	$ (6,802)	$ (22,653)		
Unencumbered Cash, Beginning	147,577	174,775		
Prior Year Cancelled Encumbrances	34,000	-		
Unencumbered Cash, Ending	$ 174,775	$ 152,122		

Sumner County, Kansas

Special Purpose Fund

CDBG Grant

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Intergovernmental:		
State grant	$ -	$ -
Expenditures		
Capital outlay:		
Passthrough to Sub-recipient	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	5,775	5,775
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 5,775	$ 5,775

Sumner County, Kansas

Special Purpose Fund

Sumner County Fights Addiction

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Kansas Fights Addiction		
State aid	$ -	$ 4,222
Expenditures		
Transfer	$ -	$ -
Total expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 4,222
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ 4,222

Sumner County, Kansas

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

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Other revenue:				
Fees	$ 10,200	$ 7,840	$ 4,000	$ 3,840
Expenditures				
Public Safety:				
Commodities	$ 2,846	$ 2,963	$ 4,000	$ (1,037)
	$ 2,846	$ 2,963	$ 4,000	$ (1,037)
Receipts Over (Under) Expenditures	$ 7,354	$ 4,877		
Unencumbered Cash, Beginning	31,039	38,393		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 38,393	$ 43,270		

Sumner County, Kansas

Special Purpose Fund
Inmate Phone System
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Receipts				
Other revenue:				
Collections	$ 56,233	$ 65,920	$ 60,000	$ 5,920
Expenditures				
Public Safety:				
Communication equipment	$ 32,987	$ 43,493	$ 60,000	$ (16,507)
Total expenditures	$ 32,987	$ 43,493	$ 60,000	$ (16,507)
Receipts Over (Under) Expenditures	$ 23,246	$ 22,427		
Unencumbered Cash, Beginning	89,704	112,950		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 112,950	$ 135,377		

Sumner County, Kansas

Special Purpose Fund

Equipment Reserve

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other financing sources:		
Operating transfer from Register of Deeds	$ 4,500	$ -
Operating transfer from Sheriff	200,000	-
Operating transfer from Courthouse	-	339,733
Operating transfer from Information Technology	90,000	33,000
Operating transfer from Emergency Mgmt	7,500	7,500
Operating transfer from Election	99,775	70,000
Operating transfer from Appraiser	-	7,500
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	10,000
Operating transfer from 2010 911 Wire Line	-	50,000
Operating transfer from Suppesville	-	3,700
Operating transfer from GIS	-	8,000
Total receipts	$ 441,775	$ 539,433
Expenditures		
Capital Outlay:		
Capital outlay	$ 66,574	$ 96,814
Total expenditures	$ 66,574	$ 96,814
Receipts Over (Under) Expenditures	$ 375,201	$ 442,619
Unencumbered Cash, Beginning	1,362,453	1,737,654
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 1,737,654	$ 2,180,273

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees collected and sales	$ 19,605	$ 20,650	$ 15,000	$ 5,650
Expenditures				
General Government:				
Personal services	$ 13,663	$ 16,203	$ -	$ 16,203
Contractual services	11,414	7,298	15,000	(7,702)
Reimbursements	-	-	-	-
Capital outlay	13,423	-	37,000	(37,000)
Total expenditures	$ 38,500	$ 23,501	$ 52,000	$ (28,499)
Receipts Over (Under) Expenditures	$ (18,895)	$ (2,851)		
Unencumbered Cash, Beginning	131,732	112,837		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 112,837	$ 109,986		

Sumner County, Kansas

Special Purpose Fund

DARE Program

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Appropriation from Special Alcohol	$ -	$ -
Expenditures		
Public Safety:		
Program expenditures	$ (1,000)	$ 500
Receipts Over (Under) Expenditures	$ 1,000	$ (500)
Unencumbered Cash, Beginning	8,416	9,416
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 9,416	$ 8,916

Sumner County, Kansas

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

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental				
Grant	$ 175,419	$ 224,917	$ 191,687	$ 33,230
Other income	-	-	-	-
Total receipts	$ 175,419	$ 224,917	$ 191,687	$ 33,230
Expenditures				
General Government:				
Personal services	$ 168,316	$ 191,615	$ 170,609	$ 21,006
Commodities	1,719	1,051	1,260	(209)
Contractual	11,819	12,218	19,518	(7,300)
Capital outlay	-	816	300	516
Reimbursements	(168)	385	-	385
Total expenditures	$ 181,686	$ 206,085	$ 191,687	$ 14,398
Receipts Over (Under) Expenditures	$ (6,267)	$ 18,832		
Unencumbered Cash, Beginning	20,644	14,377		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 14,377	$ 33,209		

Sumner County, Kansas

Special Purpose Fund

FEMA/Cert

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Administration fee	$ -	$ 20
Expenditures		
General Government		
Capital outlay	$ -	$ -
Reimbursements	-	-
Total expenditures	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 20
Unencumbered Cash, Beginning	4,146	4,146
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 4,146	$ 4,166

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Fees	$ -	$ -
Expenditures		
Transfer	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	8	-
Prior Year Cancelled Encumbrances	-	-
Equity transfer to General Fund	(8)	-
Unencumbered Cash, Ending	$ -	$ -

Sumner County, Kansas

Special Purpose Fund
Neighborhood Revitalization
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Property tax withheld from taxing districts	$ 666,554	$ 588,720
Fees collected	74,061	72,613
Other Income	5,300	-
Total receipts	$ 745,915	$ 661,333
Expenditures		
General Government:		
Taxes refunded	$ 666,554	$ 588,720
Administrative expenses	149	634
Transfer to General fund	79,212	72,613
Total expenditures	$ 745,915	$ 661,967
Receipts Over (Under) Expenditures	$ -	$ (634)
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ -	$ (634)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Fees collected	$ -	$ 2,708
Expenditures		
General Government:		
Miscellaneous	$ 17,814	$ 5,317
Receipts Over (Under) Expenditures	$ (17,814)	$ (2,609)
Unencumbered Cash, Beginning	20,423	2,609
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 2,609	$ -

Exempt from budget law.

Sumner County, Kansas

Special Purpose Fund
Donations for Drug Dog
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Donations	$ -	$ -
Expenditures		
Public Safety:		
Commodities	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	1	-
Prior Year Cancelled Encumbrances	-	-
Equity transfer to General Fund	(1)	-
Unencumbered Cash, Ending	$ -	$ -

Sumner County, Kansas

Special Purpose Fund
Register of Deeds Technology
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Collections	$ 36,074	$ 31,774
Expenditures		
Capital Outlay:		
Capital outlay	$ 8,583	$ 34,531
Receipts Over (Under) Expenditures	$ 27,491	$ (2,757)
Unencumbered Cash, Beginning	167,532	195,023
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 195,023	$ 192,266

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes:				
Local sales tax	$ 1,577,711	$ 1,682,128	$ 1,491,092	$ 191,036
Total receipts	$ 1,577,711	$ 1,682,128	$ 1,491,092	$ 191,036
Expenditures				
Local sales tax appropriation to Ambulance	$ 656,287	$ 693,500	$ 695,000	$ (1,500)
Local sales tax appropriation to Health	282,868	334,763	334,763	-
Local sales tax appropriation to Mental Health	367,722	432,840	244,131	188,709
Local sales tax appropriation to Futures Unlimited	176,822	192,198	192,198	-
Local sales tax appropriation to Futures Unl. Bldg	23,000	25,000	25,000	-
Total expenditures	$ 1,506,699	$ 1,678,301	$ 1,491,092	$ 187,209
Receipts Over (Under) Expenditures	$ 71,012	$ 3,827		
Unencumbered Cash, Beginning	-	71,012		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 71,012	$ 74,839		

Sumner County, Kansas

Special Purpose Fund
Clerk Technology fund
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Fees collected	$ 9,019	$ 7,943
Expenditures		
	$ -	$ -
Receipts Over (Under) Expenditures	$ 9,019	$ 7,943
Unencumbered Cash, Beginning	44,472	53,491
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 53,491	$ 61,434

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Fees collected	$ 9,019	$ 7,943
Expenditures		
	$ -	$ -
Receipts Over (Under) Expenditures	$ 9,019	$ 7,943
Unencumbered Cash, Beginning	45,586	54,605
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 54,605	$ 62,548

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Other revenue:		
Fees collected	$ 186,829	$ 96,145
Expenditures		
Personal services	$ 158,519	$ 72,356
Commodities	5,289	28,701
Contractual services	7,827	6,901
Capital Outlay	1,599	14,497
Total Expenditures	$ 173,234	$ 122,455
Receipts Over (Under) Expenditures	$ 13,595	$ (26,310)
Unencumbered Cash, Beginning	(5,433)	8,162
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 8,162	$ (18,148)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Sales tax from state	$ 1,577,711	$ 1,682,127	$ 1,491,092	$ 191,035
Expenditures				
Appropriations to Cowley College	$ 1,538,001	$ 1,697,795	$ 1,491,092	$ 206,703
Receipts Over (Under) Expenditures	$ 39,710	$ (15,668)		
Unencumbered Cash, Beginning	117,110	156,820		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 156,820	$ 141,152		

Sumner County, Kansas

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

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Juvenile justice authority	$ 47,497	$ 53,619	$ -	$ 53,619
Expenditures				
Contractual	$ 47,491	$ 51,455	$ -	$ 51,455
Total expenditures	$ 47,491	$ 51,455	$ -	$ 51,455
Receipts Over (Under) Expenditures	$ 6	$ 2,164		
Unencumbered Cash, Beginning	3,953	3,959		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 3,959	$ 6,123		

Sumner County, Kansas

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

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Receipts				
Intergovernmental:				
Federal grant	$ 23,206	$ 18,637	$ 20,946	$ (2,309)
Expenditures				
Public Safety:				
Personal services	$ 23,298	$ 22,844	$ 19,800	$ 3,044
Commodities	540	-	155	(155)
Contractual	866	797	991	(194)
Capital outlay	-	-	-	-
Total expenditures	$ 24,704	$ 23,641	$ 20,946	$ 2,695
Receipts Over (Under) Expenditures	$ (1,498)	$ (5,004)		
Unencumbered Cash, Beginning	30,827	29,346		
Prior Year Cancelled Encumbrances	17	-		
Unencumbered Cash, Ending	$ 29,346	$ 24,342		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental:				
Grant	$ 3,201	$ 5,437	$ 4,000	$ 1,437
Expenditures				
Health	$ 1,943	$ 8,002	$ 4,000	$ 4,002
Receipts Over (Under) Expenditures	$ 1,258	$ (2,565)		
Unencumbered Cash, Beginning	9,715	10,973		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 10,973	$ 8,408		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Receipts				
Intergovernmental:				
Grants	$ 8,235	$ 16,285	$ 8,235	$ 8,050
Total receipts	$ 8,235	$ 16,285	$ 8,235	$ 8,050
Expenditures				
Health:				
Personal services	$ 4,077	$ 6,922	$ 8,220	$ (1,298)
Commodities	-	-	15	(15)
Contractual	4,129	8,993	-	8,993
Capital outlay	2,672	2,431	-	2,431
Total expenditures	$ 10,878	$ 18,346	$ 8,235	$ 10,111
Receipts Over (Under) Expenditures	$ (2,643)	$ (2,061)		
Unencumbered Cash, Beginning	3,650	1,007		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 1,007	$ (1,054)		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental:				
Grant	$ 130,011	$ 155,117	$ 122,967	$ 32,150
	$ 130,011	$ 155,117	$ 122,967	$ 32,150
Expenditures				
Health:				
Contractual	$ 125,089	$ 173,231	$ 122,967	$ 50,264
Total expenditures	$ 125,089	$ 173,231	$ 122,967	$ 50,264
Receipts Over (Under) Expenditures	$ 4,922	$ (18,114)		
Unencumbered Cash, Beginning	38,636	43,558		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 43,558	$ 25,444		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental:				
Grant	$ 34,717	$ 36,087	$ 34,287	$ 1,800
Total receipts	$ 34,717	$ 36,087	$ 34,287	$ 1,800
Expenditures				
Health:				
Contractual	$ 36,907	$ 40,849	$ 34,287	$ 6,562
Total expenditures	$ 36,907	$ 40,849	$ 34,287	$ 6,562
Receipts Over (Under) Expenditures	$ (2,190)	$ (4,762)		
Unencumbered Cash, Beginning	14,035	11,845		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 11,845	$ 7,083		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Fees	$ 205,177	$ 202,973
Total receipts	$ 205,177	$ 202,973
Expenditures		
General Government		
Personal services	$ 154,999	$ 162,890
Commodities	6,825	991
Contractual services	3,802	6,559
Other	-	-
Operating transfer to general fund	53,278	33,234
Total expenditures	$ 218,904	$ 203,674
Receipts Over (Under) Expenditures	$ (13,727)	$ (701)
Unencumbered Cash, Beginning	36,532	22,805
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 22,805	$ 22,104

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Reservation of ad-valorem tax from General	$ 320,754	$ 340,334
Reservation of ad-valorem tax from Road & Bridge	163,345	225,962
Reservation of ad-valorem tax from Special Bridge	2,285	2,319
Reservation of ad-valorem tax from 4-H Club	167	166
Reservation of ad-valorem tax from Fair Assoc	417	398
Reservation of ad-valorem tax from Fair	467	464
Reservation of ad-valorem tax from Conservation	1,468	1,424
Reservation of ad-valorem tax from Election	17,343	17,723
Reservation of ad-valorem tax from Noxious Weed	7,221	6,195
Reservation of ad-valorem tax from Employee Benefit	247,422	159,856
Reservation of ad-valorem tax from Extension Council	9,572	9,425
Reservation of ad-valorem tax from Appraisers Cost	26,149	26,485
Reservation of ad-valorem tax from Service for Elderly	6,737	6,642
Reservation of ad-valorem tax from Bond & Interest	65,855	65,675
Reservation of ad-valorem tax from Capital Improvements	4,036	1,226
PMIB Loan proceeds	-	3,853,808
Total receipts	$ 873,238	$ 4,718,102
Expenditures		
Refund ad valorem tax to taxpayer	$ -	$ 3,853,808
Reimburse ad valorem tax for the unapportioned tax funds - 2015 tax refund	1,036,205	-
Total expenditures	$ 1,036,205	$ 3,853,808
Receipts Over (Under) Expenditures	$ (162,967)	$ 864,294
Unencumbered Cash, Beginning	2,785,811	2,622,844
Unencumbered Cash, Ending	$ 2,622,844	$ 3,487,138

Sumner County, Kansas

Special Purpose Fund
Department of Energy Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
Federal grant	$ 126,735	$ 164,552
Total receipts	$ 126,735	$ 164,552
Expenditures		
General Government		
Grant administration	$ 29,877	$ 38,805
Grant project	115,375	72,774
Grant services	111,424	118,075
Total expenditures	$ 256,676	$ 229,654
Receipts Over (Under) Expenditures	$ (129,941)	$ (65,102)
Unencumbered Cash, Beginning	-	(129,941)
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ (129,941)	$ (195,043)

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Intergovernmental:		
Federal grant	$ 2,217,812	$ 2,217,813
Total receipts	$ 2,217,812	$ 2,217,813
Expenditures		
General Government		
Grant administration	$ 16,371	$ 622,218
Total expenditures	$ 16,371	$ 622,218
Receipts Over (Under) Expenditures	$ 2,201,441	$ 1,595,595
Unencumbered Cash, Beginning	-	2,201,441
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 2,201,441	$ 3,797,036

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
Receipts				
Taxes				
Ad valorem tax	$ 1,069,085	$ 951,045	$ 989,134	$ (38,089)
Less Contingent at-risk reserve	(65,855)	66,746	-	66,746
Delinquent tax	25,176	26,804	6,849	19,955
Motor vehicle tax	101,155	96,254	96,608	(354)
Recreational vehicle tax	2,341	2,375	2,778	(403)
Commercial vehicle tax	2,410	2,453	2,605	(152)
16/20M truck tax	4,039	4,684	4,008	676
Prior year refund	-	24,850	-	24,850
Advance Refunding Bond	2,035,030	-	-	-
Total receipts	$ 3,173,381	$ 1,175,211	$ 1,101,982	$ 73,229
Expenditures				
Debt Service				
Principal	$ 2,615,000	$ 605,000	$ 850,000	$ (245,000)
Interest	519,550	190,550	260,100	(69,550)
Bond expense	-	-	6,476	(6,476)
Cash basis reserve	-	319,681	169,504	150,177
Total expenditures	$ 3,134,550	$ 1,115,231	$ 1,286,080	$ (170,849)
Receipts Over (Under) Expenditures	$ 38,831	$ 59,980		
Unemcumbered Cash, Beginning	185,488	224,319		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 224,319	$ 284,299		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 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	$ 11,413	$ 11,724	$ 11,724	$ -
Bond interest	1,572	1,290	1,421	(131)
Other costs	803	746	8,855	(8,109)
Total expenditures	$ 13,788	$ 13,760	$ 22,000	$ (8,240)
Receipts Over (Under) Expenditures	$ 2,836	$ 2,864		
Unencumbered Cash, Beginning	25,231	28,067		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 28,067	$ 30,931		

Sumner County, Kansas

Bond and Interest

Greenfield Improvement District Bond & Interest

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Special assessments	$ 13,078	$ 13,073	$ 13,000	$ 73
Interest	-	-	-	-
Total receipts	$ 13,078	$ 13,073	$ 13,000	$ 73
Expenditures				
Debt Service				
Principal - GO Bonds	9,000	9,000	9,000	-
Interest - GO Bonds	3,412	3,120	3,120	-
Total expenditures	$ 12,412	$ 12,120	$ 12,120	$ -
Receipts Over (Under) Expenditures	$ 666	$ 953		
Unencumbered Cash, Beginning	1,668	2,334		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 2,334	$ 3,287		

Sumner County, Kansas

Capital Project Fund
Road Bond Series 2021-1
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Bond proceeds	$ 9,712,589	$ -
Interest income	-	72,667
Total receipts	$ 9,712,589	$ 72,667
Expenditures		
Cost of issuance	$ 204,232	$ -
Capital Outlay		
Oxford south rehab series	8,423,262	15,037
BSN 890, 40th Ave series	96,100	677,331
Total expenditures	$ 8,723,594	$ 692,368
		-
Receipts Over (Under) Expenditures	$ 988,995	$ (619,701)
Unencumbered Cash, Beginning	-	988,995
Prior Year Cancelled Encumbrances	-	201,416
Unencumbered Cash, Ending	$ 988,995	$ 570,710

Sumner County, Kansas

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

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Payment from County to third party administrator	$ 2,257,150	$ 2,118,702	$ 3,490,298	$ (1,371,596)
Additional assessments	450,000	800,000	-	800,000
Other receipts	-	74,604	-	74,604
Reinsurance reimbursement	461,523	751,044	-	751,044
Total receipts	$ 3,168,673	$ 3,744,350	$ 3,490,298	$ 254,052
Expenditures				
Fixed costs:				
Administration fee	$ 5,183	$ 5,859	$ -	$ 5,859
Med D fee	222	-	-	-
Claims fee	45,164	48,763	-	48,763
PPO/UR fee	28,289	29,660	-	29,660
Vision fee	30,865	30,962	-	30,962
Specific premium	389,369	356,380	-	356,380
Aggregate premium	20,361	25,862	-	25,862
Claims paid	2,387,831	3,260,372	3,490,298	(229,926)
Total expenditures	$ 2,907,284	$ 3,757,858	$ 3,490,298	$ 267,560
Adjustment for qualifying budget credit	-	-	751,044	(751,044)
Total expenditures, adjusted	2,907,284	3,757,858	4,241,342	(483,484)
Receipts Over (Under) Expenditures	$ 261,389	$ (13,508)		
Unencumbered Cash, Beginning	(220,320)	41,069		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 41,069	$ 27,561		

Sumner County, Kansas

Trust Fund

Prosecuting Attorney Trainee Fund

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees	$ 4,846	$ 4,367	$ 8,000	$ (3,633)
Expenditures				
Commodities	$ 260	$ 130	$ -	$ 130
Contractual	1,370	3,305	11,600	(8,295)
Total expenditures	$ 1,630	$ 3,435	$ 11,600	$ (8,165)
Receipts Over (Under) Expenditures	$ 3,216	$ 932		
Unencumbered Cash, Beginning	51,433	54,649		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ 54,649	$ 55,581		

Sumner County, Kansas

Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis

For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Clerk				
Fish and Game Licenses	$ 5,116	$ 1,034	$ 1,035	$ 5,115
County Treasurer:				
Motor vehicle fees and sales tax collections				
Division of vehicles	$ 8,623	$ 1,944,139	$ 1,935,563	$ 17,199
Sales tax collection	170,909	1,254,473	1,312,613	112,769
	$ 179,532	$ 3,198,612	$ 3,248,176	$ 129,968
Division of Vehicles Drivers License and SRS	$ 3,308	$ 83,710	$ 82,811	$ 4,207
Unclaimed monies	$ -	$ -	$ -	$ -
Tax Collections				
Special City County Highway	$ -	$ 914,212	$ 914,212	$ -
Mineral tax	-	53,184	53,184	-
Recreational vehicle tax	2,891	80,601	81,127	2,365
Cash long (short)	11,862	152,742	155,605	8,999
Motor vehicle tax	106,744	3,442,947	3,430,321	119,370
Real estate redemption	384,276	949,388	999,968	333,696
Delinquent personal prop tax: Court	7,683	209,326	79,567	137,442
In lieu of tax	3,711	5,567	7,422	1,856
Current tax	24,030,266	46,409,823	42,051,218	28,388,871
Taxes in suspension	62,309	270,960	266,979	66,290
Taxes in escrow	16,147	20,571	16,332	20,386
Commercial vehicle tax	149	86,442	86,041	550
In lieu of tax - wind farm	-	610,041	535,041	75,000
Undistributed funds	118,801	-	-	118,801
	$ 24,744,839	$ 53,205,804	$ 48,677,017	$ 29,273,626
Taxing District Accounts				
State Educational Building	$ -	$ 283,303	$ 283,303	$ -
State Institutional Building	-	141,651	141,651	-
Peck Improvement District	42,346	62,009	68,438	35,917
Suppesville Sewer District	1,599	13,699	13,285	2,013
Peck Improvement Equipment Reserve	5,200	-	-	5,200
Townships	32	4,287,530	4,267,836	19,726
Cemeteries	1,579	257,484	256,355	2,708
Misc districts	908	1,615,228	1,615,156	980
Cities	-	7,018,065	7,018,065	-
School districts	-	15,153,181	15,143,848	9,333
	$ 51,664	$ 28,832,150	$ 28,807,937	$ 75,877
Total County Treasurer Agency Funds	$ 24,979,343	$ 85,320,276	$ 80,815,941	$ 29,483,678
District Court	$ 118,109	$ 737,462	$ 787,748	$ 67,823
Law Library	102,528	21,424	20,711	103,241
Sheriff's Inmate & Commissary	23,191	392,746	397,899	18,038
Total Agency Funds	$ 25,228,287	$ 86,472,942	$ 82,023,334	$ 29,677,895

Sumner County

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	*Federal Assistance Listing #*	*Pass-Through Entity Identifying Number*	*Passed Through to Subrecipients*	*Federal Expenditures*
Department of Agriculture:				
Pass-Through State Department of Health and Environment:				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202222W100342	$ -	$ 65,327
Total Department of Agriculture			-	65,327
Department of Justice				
Direct Funding:				
Equitable Sharing Program	16.922	na	-	134,167
Total Department of Justice			-	134,167
Department of Treasury				
Direct Funding:				
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	na	-	383,556
Total Department of Treasury			-	383,556
Department of Energy				
Direct Funding:				
Conservation Research and Development	81.086	DE-EE0009467	203,220	229,654
Total Department of Energy			203,220	229,654
Department of Health and Human Services				
Pass-Through State Department of Health and Environment:				
Public Health Emergency Preparedness (SMCR)-pass through	93.069	NU90TP922049-03	24,506	36,011
Public Health Emergency Preparedness (SMCR)-pass through	93.069	NU90TP922049-04	2,957	4,313
Public Health Emergency Preparedness (CRI)-passthrough	93.069	NU90TP922049-03	43,572	131,749
Public Health Emergency Preparedness (CRI)-passthrough	93.069	NU90TP922049-04	1,465	41,385
Emergency Preparedness (PHEP) Aligned Cooperative	93.069	NU90TP922049-03		10,941
Emergency Preparedness (PHEP) Aligned Cooperative	93.069	NU90TP922049-04		12,123
Family Planning Services	93.217	FPHPA006448-03		2,943
Family Planning Services	93.217	FPHPA006552-01		2,944
Immunization Action Plan	93.268	NH23IP922627-03		4,128
Immunization Action Plan	93.268	NH23IP922627-04		4,128
COVID-19: Immunization & Vaccine Supplemental	93.268	NH231P922627-02		40,232
COVID-19: Immunization & Vaccine Supplemental	93.268	NH231P922627-02		21,935
COVID-19: ELC Expanded Infrastructure Enhancing Detection	93.323	NU50CK000549-02		79,723
Maternal & Child Health	93.994	B04MC45217-01		20,416
Maternal & Child Health	93.994	B04MC47419-01	-	18,592
Total Department of Health and Human Services			72,500	431,563
Total Expenditures of Federal Awards			$ 275,720	$ 1,244,267

Sumner County, Kansas

Notes to the Schedule of Expenditures of Federal Awards

December 31, 2022

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, 2022. 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 and adjusted as required by the Uniform Guidance), 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.

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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 (*Government Auditing Standards)*, the regulatory basis financial statement of Sumner County, Kansas as of and for the year ended December 31, 2022, 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, 2023.

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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-005 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 2022-001 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, 2023

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

Adverse and Unmodified Opinions

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, 2022. Sumner County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Adverse Opinion on Equitable Sharing Program ALN 16.922

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, Sumner County, Kansas did not comply in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Equitable Sharing Program – ALN 16.922 for the year ended December 31, 2022.

Unmodified Opinion on the Other Major Program

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 its other major federal program, for the year ended December 31, 2022.

Basis for Adverse and Unmodified 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 adverse and unmodified opinions 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.

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Matters Giving Rise to Adverse Opinion on Federal Equitable Sharing Program ALN 16.922

As described in the accompanying schedule of findings and questioned costs, Sumner County, Kansas did not comply with requirements regarding the Equitable Sharing Program ALN 16.922 as described in finding numbers 2022-002 for allowability of costs, finding number 2022-003 for equipment and real property management and finding number 2022-004 for procurement, suspension and debarment. Compliance with such requirements is necessary, in our opinion, for Sumner County, Kansas to comply with the requirements applicable to that program.

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.

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.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on Sumner County, Kansas' response to the noncompliance findings identified in our compliance 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.

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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 2022-001, 2022-002, 2022-003 and 2022-004, to be material weaknesses.

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, 2023

Sumner County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2022

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?	X	Yes	No
Significant deficiency (ies) identified?		Yes	X None reported

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

Adverse on Equitable Sharing Program ALN 16.922
Unmodified on other major program

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 16.922	Equitable Sharing Program
ALN Number 21.027	Coronavirus State and Local Fiscal Recovery Funds

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

Auditee qualified as low-risk auditee?		Yes	X No

Sumner County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2022

Section II—Financial Statement Findings

Finding 2022-001 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 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 errors in the amounts of awards expended and omissions of required information, such as amount passed through to subrecipients.

Cause:

Management has not developed detailed procedures or internal controls for compiling of SEFA information and has limited experience in preparation of a SEFA.

Effect:

The SEFA prepared by management was materially misstated.

Identification as a repeat finding:

This was also a finding in 2021, and was reported as 2021-001.

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.

Sumner County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2022

Finding 2022-005: Misstatement 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 & Encumbrance balances should reconcile to Accounts Payable & Encumbrances subsidiary records. For the regulatory basis of accounting used by the County, encumbrances are defined as commitments for future payments and are supported by a document evidencing the commitment. Encumbrances are also recognized as an expenditure for the regulatory basis of accounting.

Condition:

Accounts payable, encumbrances and expenditures in the accounting records were misstated by a material amount. Condition 1: The County sold bonds in 2021 for the purpose of funding road and bridge constructions contracts and during 2021 and 2022 and entered into construction and engineering contracts for the use of these funds. These contracts were commitments of the funds and under the County's regulatory basis of accounting and should have been recorded as encumbrances; however, there were contracts at the end of both years which were not recorded. Condition 2: The County ordered vehicles from a vendor in 2022 and properly recorded an encumbrance. In 2023, the vendor announced that they could not complete the order, and a new order was placed with a different vendor in 2023 but was recorded as a 2022 expenditure. Under the regulatory basis of accounting, the order placed at year-end as an encumbrance of 2022 funds should have been recorded as a cancelled encumbrance in 2023 when the order could not be fulfilled and the replacement order as a 2023 expenditure.

Cause of Condition:

Condition 1: 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 or for processing of payments in subsequent years against these encumbrances. Payments for the 2022 construction contract were recorded as expenses in 2023 instead of 2022. The unusual nature of the larger construction contracts, the unique accounting procedures required to properly record them and the absence of an effective review as an internal control allows errors of this nature to go undetected and is the underlying cause of the condition. Condition 2: The underlying cause of the condition is the same as for Condition 1.

Effect:

Condition 1: Expenditures and Encumbrances/Accounts Payable per the accounting records were understated by $531,952. Condition 2: Expenditures were overstated by $216,935 while cash was understated by $170,000, and Encumbrances/Accounts Payable were over-stated by $46,935.

Identification as a repeat finding:

Condition 1 was a repeat finding from 2021 and was reported as 2021-001. Condition 2, though related, was a finding for 2022 only.

Sumner County, Kansas
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

Recommendation:

Procedures to identify and record encumbrances at the time a contract is executed or an order made should be developed, written and distributed to appropriate accounting staff. Staff should be assigned to monitor the current and prior year balances and subsidiary records for Accounts Payable & Encumbrances to detect instances when errors are made in the recording and paying of the commitments.

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 2022-001 Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

Identification of the Federal Program:
All federal awards. See Section II above for finding details.

Finding 2022-002: Allowable Costs and Activities

Identification of the Federal Program:
Federal Equitable Sharing Program, ALN 16.922

Criteria:

For the Equitable Sharing Program, ALN 16.922, under Allowable Costs and Activities, the 2022 Compliance Supplement states that "program policy and procedures are set forth in the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* (July 2018) as well as *Equitable Sharing Wires (Wires).* In the *Guide* at Part V, Section B(2)(i) lists as an impermissible use, "Shared funds may not be used to purchase equipment or other permissible items for other law enforcement agencies". At Part V, Section B(2)(e) the *Guide* states, "Shared funds may not be used to pay for food and beverages (alcoholic or nonalcoholic)…"

Condition:

Condition 1: During 2022, Sumner County made two separate purchases of equipment for two separate law enforcement agencies (both city police departments within Sumner County) totaling $14,179.04. The equipment was billed to and received by the two other agencies, but paid from the County Equitable Sharing Program funds. Condition 2: The County made semi-monthly purchases of bottled water from a vendor totaling $178.75 from the Equitable Sharing Program funds.

Sumner County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2022

Cause:

Condition 1: The department head responsible for determining compliance with this provision (County Attorney) was aware of the provision in Part V, Section B(2)(i) above, but was of the opinion that the cost was allowable because he was also the chief law enforcement officer of those agencies, those agencies operate within the county's jurisdiction and that the purchases of equipment for these two other agencies also benefited the county's law enforcement agencies. Condition 2: The department head was not aware of the prohibition that the purchase of food and beverages from the Equitable Sharing funds would apply to bottled water. There is not a secondary review for allowability of the cost or activity. For both conditions, the approving department head's knowledge of the compliance requirements was the internal control which failed.

Effect or Potential Effect:

Denial or extinguishment of sharing requests; temporary or permanent exclusion from the Program; freeze on receipt and/or expenditure of shared funds; return of funds or offsets from future sharing.

Questioned Costs:

Actual and projected costs are in the amount of the two conditions noted above and are below the $25,000 reporting level under the Uniform Guidance for questioned costs.

Context:

There were only two purchases of equipment for other law enforcement agencies in the population of 2022 expenditures, both noted above. There were 17 purchases of bottled water with each between $5.00 and $19.80 totaling $178.75 in the population of expenditures.

Recommendation:

The approving department head should review the compliance requirements, including updated guidance available in the *Wires* publication, when new or unusual purchases are considered.

Views of the Responsible Officials:

The County Attorney concurs with the findings. The County will reimburse the Equitable Sharing Fund for $14,357.79, the amount of the nonallowable costs, from other county funds in 2023.

Sumner County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2022

Finding 2022-003: Equipment and Real Property Management

Identification of the federal program:

Federal Equitable Sharing, ALN 16.922

Criteria:

Compliance Requirement F Equipment /Real Property Management in in Part 4 of the 2022 Compliance Supplement for this program states that, "Although 2 CFR Sections 200.311 and 313 are not applicable, the *Guide*, Section VI, details requirements for tangible property. Property purchased with equitable sharing funds, or obtained for official use, is subject to inventory control, log maintenance, and disposal requirements." The *Guide* states the local law enforcement agency must "maintain and follow written policies for accounting, bookkeeping and inventory control…" The requirement for inventory control in 2 CFR 200.313 (d)((1) states procedures for managing equipment include, "Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and the cost percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sales price of the property."

Condition:

The County maintains an inventory of equipment, however that inventory does not include the acquisition date, the source of funding, the cost percentage of Federal participation or federal award data. Disposed assets are deleted from the inventory and disposition data is not maintained. The inventory record is not complete enough to determine compliance with the *Guide.* Source documents supporting entries in the inventory record have not been retained.

Cause:

The county had an existing asset management software but developed its own inventory system exclusively using an Excel spreadsheet in 2022. The compliance requirements were not adequately considered when developing the spreadsheet and there was no effective internal control over its development and use.

Effect:

Denial or extinguishment of sharing requests; temporary or permanent exclusion from the Program; freeze on receipt and/or expenditure of shared funds; return of funds or offsets from future sharing.

Questioned Costs:

Not applicable

Context:

The inventory record does identify the equipment, its serial or other number and its location. Assets purchased using federal funds from other programs would also be subject to the same condition.

Sumner County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2022

Recommendation:

The existing system should be modified be compliant with the Uniform Guidance requirements, or a specifically designed software should be used. Source documents supporting inventory records should be retained. Disposition data should be maintained.

Views of Responsible Officials:

Management concurs with this finding and recommendation.

Finding 2022-004: Procurement, Suspension and Debarment

Identification of the federal program:

Equitable Sharing Program, ALN 16.922

Criteria:

Compliance Requirement I, Procurement, Suspension and Debarment, Part 4 of the 2022 Compliance Supplement states that, "Although 2 CFR section 200.317-200.327 are not applicable, the *Guide,* Section VI.A.., requires agencies to follow their own jurisdiction's procurement policies" and that Suspension and Debarment – 2 CFR section 180.200-225 is applicable. In addition, the 2022 Compliance Supplement states that "program policy and procedures are set forth in the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* (July 2018) as well as *Equitable Sharing Wires (Wires).* The September 30, 2021 edition of the *Wire* (used to update the *Guide)* states that, "…local law enforcement agencies participating in the Department of Justice and Department of Treasury Equitable Sharing Program must verify that vendors are registered in the System for Award Management (SAM) and are in good standing. A vendor in good standing means the vendor is not suspended or debarred from receiving federal funds. This requirement applies to all qualifying purchases. A qualifying purchase is one single payment or multiple payments to a vendor that exceeds $25,000 annually."

Condition:

Condition 1: The County purchased office furniture and equipment from a vendor totaling $64,518. Under the County's purchasing policy, competitive bids were required; however, competitive bid documents were not present in the county's paid bills files and there was no other documentation of competitive bids being solicited or received, or justification for not receiving bids, which the policy requires to be documented if bids cannot be obtained. Condition 2: The purchase noted in Condition 1, plus an additional purchase of $34,702 from another vendor were above the $25,000 threshold for vendor verification in the SAM system. Neither vendor was verified by the County to be registered and in good standing in the SAM system.

Sumner County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2022

Cause:

Condition 1: There was an inadvertent disregard of the bidding requirement by the department head for the $64,518 purchase of office equipment, since the purchase was from a regularly used county vendor who offers government discounts. When the disbursement was processed by the County Clerk, there was a failure to recognize there was a bidding requirement prior to the purchase and a failure of the internal control in disbursement processing which identifies purchase subject to county bid requirements and determines if bid documents are present in supporting documents. Condition 2: There were no policy, procedures or internal controls in place for this requirement, as county personnel were not aware of the requirement. The County Attorney has also been unable to establish an account with SAM, even after engaging a consultant to assist, as the system will not allow multiple log ins for the same entity.

Effect of Potential Effect:

Denial or extinguishment of sharing requests; temporary or permanent exclusion from the Program; freeze on receipt and/or expenditure of shared funds; return of funds or offsets from future sharing.

Questioned Costs:

The questioned costs for Condition 1 were $64,518, the amount of the transaction noted in Condition 1. The vendors for these two transactions were determined by the auditor to be vendors in good standing in the SAM system; therefore, Condition 2 does not result in additional questioned costs.

Context:

There were no other transactions in the population of 2022 expenditures in the major program meeting the county's bidding threshold requirement or the SAM vendor verification threshold for this program.

Recommendation:

Condition 1: All department heads should follow the existing procurement policy of the county with respect to bidding. The existing review of documentation by the Clerk's department to ensure compliance with county bidding requirements should always be properly performed and any exceptions to it referred to the governing body, if necessary, prior to processing of disbursement. Condition 2: A policy and procedure should be developed to ensure compliance with the requirement to verify qualifying status of vendors with annual transactions of $25,000 or more. If department heads are unable to access the SAM system to verify vendor qualification, there should be a request forwarded to the County Clerk to do the verification prior to order of goods or services.

Views of responsible officials:

The Clerk and the County Attorney concur.

SUMNER COUNTY

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Summary Schedule of Prior Audit Findings

For the Year Ended December 31, 2022

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

Current status: actively working on it. Hoping to find education and training.

Reason(s) for recurrence: lack of education and training availability.

Planned corrective action and partial corrective action taken, if any: Looking for available courses or training for the SEFA program. Currently Deputy County Clerk is working with County Treasurer and other departments to gather necessary information.

Explanation if planned corrective action is different from previously reported in 2021 Corrective Action Plan:

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

Current status: actively working on it.

Reason(s) for recurrence: lack of education and training availability

Planned corrective action and partial corrective action taken, if any: AP 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. Also looking for additional training and education

Explanation if planned corrective action is different from previously reported in 2021 Corrective Action Plan:

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

Current status: Corrected in March, 2022

SUMNER COUNTY

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Corrective Action Plan
For the Year Ended December 31, 2022

Finding 2022-001 Preparation of the Schedule of Expenditures and Federal Awards (SEFA)
Person responsible for corrective action: Deputy County Clerk, under County Clerk supervision

Corrective action planned: Looking for available courses or training for the SEFA program. Currently Deputy County Clerk is working with County Treasurer and other departments to gather necessary information.

Anticipated completion date: within the next 6 months

Finding 2022-002 Allowable Costs and Activities
Person responsible for corrective action: County Attorney and Sheriff

Corrective action planned: County Attorney and Sheriff is going to be responsible for determining allowable costs, in compliance with the specific compliance guidelines for this program. The $14,179.04 of non-allowable costs will be repaid to the program.

Anticipated completion date: County Attorney will pay back by year-end 2023. Immediately, the County Attorney and Sheriff will review the compliance guidelines for the program.

Finding 2022-003 Equipment and Real Property Management
Person responsible for corrective action: Clerk Staff, under County Clerk supervision

Corrective action planned: Necessary columns required for equipment purchased/disposed of were added to the spreadsheet. County offices notification sent reminding ALL add/delete information must be completed for proper data entry into the inventory system

Anticipated completion date: August 31, 2023

Finding 2022-004 Procurement, Suspension and Debarment

Person responsible for corrective action: County Attorney and Sheriff

Corrective action planned: The County purchase policy should be followed with any expenditures exceeding $15,000. A reminder memo was sent to all offices for review.

Corrective action planned: with only one SAM account for each entity, it will be the responsibility of the county offices to contact the County Clerk for verification of a vendor standing within the SAM program for federal expenditures.

Anticipated completion date: August 31, 2023

Finding 2022-005 Understatement of Encumbrances/Accounts Payable and Expenditures

Person responsible for corrective action: Accounts Payable Clerk, under supervision of County Clerk

Corrective action planned: AP 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. Also looking for additional training and education

Anticipated completion date: August 31, 2023