KINGMAN COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Kingman County, Kansas
Kingman, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters 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 conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified 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 the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial state date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary 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 basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated June 28, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

June 27, 2022

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Fund	$ 1,527,857	-	5,965,242	5,896,641	**1,596,458**	92,974	**1,689,432**
Special Purpose Funds							
Road and Bridge Fund	106,087	-	1,901,444	1,807,527	**200,004**	24,347	**224,351**
Special Bridge Fund	195,661	13,750	394,675	382,548	**221,538**	25,200	**246,738**
Public Health Fund	306,508	-	283,670	276,811	**313,367**	5,223	**318,590**
Activity Center Maintenance Fund	50,811	-	133,975	119,927	**64,859**	5,439	**70,298**
Extension Council Fund	-	-	333	333	**-**	-	**-**
County Appraiser Fund	44,089	-	191,361	178,581	**56,869**	3,481	**60,350**
Noxious Weed Fund	116,515	-	90,470	90,758	**116,227**	13,404	**129,631**
Council on Aging Fund	-	-	282	282	**-**	-	**-**
Ambulance Fund	4,563	-	272,846	263,000	**14,409**	-	**14,409**
Mental Health Fund	-	-	111	111	**-**	-	**-**
Intellectual Disability Fund	-	-	109	109	**-**	-	**-**
Employee Benefits Fund	684,423	-	2,181,092	2,115,914	**749,601**	1,007	**750,608**
Special Parks and Recreation Fund	2,998	-	-	-	**2,998**	-	**2,998**
Special Alcohol and Drug Program Fund	30,634	-	7,652	-	**38,286**	-	**38,286**
Emergency Telephone Services (911) Fund	73,776	-	68,277	62,438	**79,615**	-	**79,615**
Special Machinery Fund	74,479	-	73,338	29,765	**118,052**	-	**118,052**
Special Highway Improvement Fund	579,887	-	220,012	417,728	**382,171**	118,272	**500,443**
Register of Deeds Technology Fund	79,642	-	14,916	10,886	**83,672**	-	**83,672**
County Clerk Technology Fund	11,072	-	3,635	-	**14,707**	-	**14,707**
County Treasurer Technology Fund	9,093	-	3,635	2,560	**10,168**	-	**10,168**
County Wide .075% Sales Tax Fund	1,290,621	64,721	1,109,214	2,120,693	**343,863**	204,172	**548,035**
Capital Improvement Reserve Fund	1,444,138	-	1,890,000	1,025,970	**2,308,168**	44,763	**2,352,931**
Capital Equipment Reserve Fund	416,565	-	14,625	100,474	**330,716**	11,084	**341,800**
Activity Center Roof Replacement Fund	31,413	-	10,000	-	**41,413**	-	**41,413**
CDBG-CV Grant Fund	3,000	-	96,000	99,000	**-**	-	**-**
EOC Grant (SPARK) Fund	3,454	-	-	3,454	**-**	-	**-**
ARPA Fiscal Recovery Fund	-	-	694,596	95,000	**599,596**	90,113	**689,709**
Bond and Interest Fund							
Bond and Interest Fund	4,529	-	332,424	310,560	**26,393**	-	**26,393**
Bond Issuance Fund	-	-	38,523	38,523	**-**	-	**-**
Capital Project Fund							
Capital Project – 2021 Bridges Fund	-	-	4,171,333	3,043,666	**1,127,667**	1,780,163	**2,907,830**
Trust Funds							
Special Motor Vehicle Fund	-	-	95,861	95,861	**-**	1,653	**1,653**
Prosecutor Training Assistance Fund	9,701	-	2,828	2,720	**9,809**	-	**9,809**
Total Primary Government	7,101,516	78,471	20,262,479	18,591,840	**8,850,626**	2,421,295	**11,271,921**
Related Municipal Entity							
Extension Council	220,098	-	193,679	171,750	**242,027**	-	**242,027**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 7,321,614	78,471	20,456,158	18,763,590	**9,092,653**	2,421,295	**11,513,948**

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

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

Composition of Cash		
Checking Accounts	$	**21,487,043**
Cash on Hand		**1,775**
Certificates of Deposit		**1,781,673**
Total Primary Government		**23,270,491**
Kingman County Extension Council		**242,027**
Total Cash		**23,512,518**
Distributable Funds per Schedule 3-1		**(11,617,222)**
Agency Funds per Schedule 3-2		**(381,348)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**11,513,948**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kingman County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Kingman County Extension Council, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Kingman County, Kansas Public Building Commission, shown below.

Kingman County Extension Council

The Kingman County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected executive board. The County annually budgets an appropriation to the Council that makes the Council financially dependent on the County. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule. The Council has been included in the County's financial statement as a related municipal entity.

Kingman County, Kansas Public Building Commission (PBC)

The PBC is organized under Kansas statutes for the purpose of acquiring a site for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The Board's members are appointed by the County Commissioners. Kingman County, Kansas Public Building Commission is audited annually through the Ninnescah Valley Health System audit and those audited financial statements are available at the hospital offices. The County does not have any debt or leases with the PBC.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2021.

Regulatory Basis Fund Types

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

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

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.

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

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

Basis of Accounting

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

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.

Reimbursements

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

NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. 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 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Machinery Fund, Special Highway Improvement Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, County Wide .075% Sales Tax Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, Activity Center Roof Replacement Fund, CDBG-CV Grant Fund, Coronavirus Relief (SPARK) Fund, EOC Grant (SPARK) Fund, and APRA Fiscal Recover Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

Kingman County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk
State statues place no limit on the amount the County may invest in any issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

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

At December 31, 2021, the County's carrying amount of deposits was $23,270,491 and the bank balance was $23,090,208. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,120,161 was covered by federal depository insurance and $21,970,047 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2021, the Extension Council's carrying amount of deposits was $242,027 and the bank balance was $247,580. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, all was covered by federal depository insurance.

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. The County had no investments at December 31, 2021.

NOTE 4 – INTERFUND TRANSFERS

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

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	$ 1,800,000
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	13,000
General Fund	Employee Benefits Fund	Commission Approved	300,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	4,915
Activity Center Maintenance Fund	Activity Center Roof Replacement Fund	Commission Approved	10,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	220,012
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	73,338
Council on Aging Fund	General Fund	Commission Approved	282
Extension Council Fund	General Fund	Commission Approved	333
Mental Health Fund	General Fund	Commission Approved	111
Intellectual Disability Fund	General Fund	Commission Approved	109
County Appraiser Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	1,625
Bond Issuance Fund	Bond and Interest Fund	Commission Approved	2,355

NOTE 5 – CAPITAL PROJECTS

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

	Project Authorization	Cash Disbursements and Accounts Payable to Date
2021 Bridge Projects	$3,017,566	$1,643,779

NOTE 6 – LITIGATION

Kingman County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 7 – RISK MANAGEMENT

Kingman County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 103 participating members.

The County pays an annual premium to KCAMP for its commercial insurance for risks of loss, including general liability, property, inland marine, law enforcement legal liability, cyber liability, crime, workers compensation, automobile, linebacker, umbrella, and public employees' surety bond insurance. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 up to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 88 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $750,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

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

NOTE 8 – GRANTS AND SHARED REVENUES

Kingman County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – DEFERRED COMPENSATION PLAN

Kingman County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $265,109 for the year ended December 31, 2021.

Contributions to the pension plan from the Extension Council were $2,590 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,844,573. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

At December 31, 2021, the Kingman County Extension Council's proportionate share of the collective net pension liability reported by KPERS was $19,559. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The Kingman County Extension Council's proportion of the net pension liability was based on the ratio of the Kingman County Extension Council's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A. 74-497, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

NOTE 12 – COMPENSATED ABSENCES

Vacation

Vacation is granted for all regular full-time employees. A minimum of 10 days and a maximum of 20 days vacation are granted based on years of employment. At any given time, the maximum amount of vacation that may be accumulated shall be the number of hours that an employee has earned during the immediately preceding 12 months. An employee must use the vacation earned each year, may donate the time to the shared leave time account, or with prior approval of both the Payroll Clerk and the employee's department head, may carry over up to 5 days into the new year for a period of up to 30 calendar days. Upon termination, employees shall be paid for all accumulated vacation.

Sick Leave
Sick leave is granted at the rate of eight hours each month for all regular full-time employees. Sick leave benefits will be allowed to accumulate up to a maximum of 960 hours. Any employee accruing sick leave in excess of 960 hours will receive pay in December of each year for one-half of any additional sick leave. Accumulated sick leave shall not be paid upon termination of employment, with the exception of retirement, when the employee shall be paid up to 184 hours.

Compensatory Time
Compensatory time is granted to non-exempt employees and exempt employees who earn less than $47,476 per year at the discretion of their department head. These employees are paid time and one-half for any compensatory time worked. All compensatory time must be used in the week or pay period following the week with excess hours. Exempt, non-elected employees are also granted compensatory time off at their regular hourly rate and must be used by December 31st of each year.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Kingman County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated total current cost of the landfill closure and post-closure care cost of $136,541 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2021.

The County has a municipal solid waste landfill that was closed in 1993. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The future post-closure care cost is undeterminable at this time.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 14 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Kingman County, Kansas did not remit or provide a certificate to the state fiscal agent stating that funds are on deposit and held in trust for the payment of interest and principal at least 20 days prior to maturity of the bonds, which is a violation of K.S.A. 10-130.

Expenditures exceeded available monies in the Flexible Spending Fund by $232, which is in violation of K.S.A. 10-1113.

NOTE 15 – LONG-TERM DEBT

Kingman County, Kansas has the following types of long-term debt.

General Obligation Bonds
On April 30, 2015, the County issued $1,765,000 of Series 2015 general obligation refunding bonds to refund callable bonds.

On December 8, 2016, the County issued $2,500,000 of Series 2016 general obligation bonds for the purpose of providing funds to pay the cost of Smoots Creek Bridge repair.

On May 4, 2021, the County issued $4,000,000 of Series 2021 general obligation bonds for the purpose of providing funds to pay the cost of multiple bridge repairs.

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2015	2-2.55%	04/30/15	$ 1,765,000	10/01/30	$ 1,180,000	-	(110,000)	**1,070,000**	25,703
Series 2016	2-3.10%	12/08/16	2,500,000	10/01/36	2,240,000	-	(115,000)	**2,125,000**	59,858
Series 2021	1.50%	05/04/21	4,000,000	10/01/27	-	4,000,000	-	**4,000,000**	-
Capital Leases									
2011 JD Dozer	2.65%	03/06/17	132,500	03/06/21	8,704	-	(8,704)	**-**	20
4 - 2019 Ford Explorers	3.75%	11/19/18	104,476	11/30/21	33,215	-	(33,215)	**-**	1,062
3 - 2020 Ford Explorers	2.65%	03/23/20	92,295	03/31/23	69,961	-	(30,573)	**39,388**	1,503
Total Contractual Indebtedness					$ **3,531,880**	**4,000,000**	**(297,492)**	**7,234,388**	**88,146**

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

	YEAR							
	2022	2023	2024	2025	2026	2027-2031	2032-2036	**Total**
Principal								
GO Bonds	$ 220,000	230,000	240,000	240,000	250,000	5,210,000	805,000	**7,195,000**
Capital Leases	31,404	7,984	-	-	-	-	-	**39,388**
Total Principal	**251,404**	**237,984**	**240,000**	**240,000**	**250,000**	**5,210,000**	**805,000**	**7,234,388**
Interest								
GO Bonds	165,560	136,661	132,060	127,260	122,460	277,285	75,640	**1,036,926**
Capital Leases	672	35	-	-	-	-	-	**707**
Total Interest	**166,232**	**136,696**	**132,060**	**127,260**	**122,460**	**277,285**	**75,640**	**1,037,633**
Total Principal and Interest	$ **417,636**	**374,680**	**372,060**	**367,260**	**372,460**	**5,487,285**	**880,640**	**8,272,021**

KINGMAN COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

KINGMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds					
General Fund	$ 4,830,120	1,345,828	6,175,948	**5,896,641**	(279,307)
Special Purpose Funds					
Road and Bridge Fund	1,862,912	-	1,862,912	**1,807,527**	(55,385)
Special Bridge Fund	389,000	-	389,000	**382,548**	(6,452)
Public Health Fund	317,276	-	317,276	**276,811**	(40,465)
Activity Center Maintenance Fund	129,000	-	129,000	**119,927**	(9,073)
Extension Council Fund	7,000	-	7,000	**333**	(6,667)
County Appraiser Fund	188,938	-	188,938	**178,581**	(10,357)
Noxious Weed Fund	148,192	-	148,192	**90,758**	(57,434)
Council on Aging Fund	7,000	-	7,000	**282**	(6,718)
Ambulance Fund	269,000	-	269,000	**263,000**	(6,000)
Mental Health Fund	5,000	-	5,000	**111**	(4,889)
Intellectual Disability Fund	5,000	-	5,000	**109**	(4,891)
Employee Benefits Fund	2,512,550	-	2,512,550	**2,115,914**	(396,636)
Special Parks and Recreation Fund	2,998	-	2,998	**-**	(2,998)
Special Alcohol and Drug Program Fund	34,449	-	34,449	**-**	(34,449)
Emergency Telephone Services (911) Fund	119,415	-	119,415	**62,438**	(56,977)
Bond and Interest Fund					
Bond and Interest Fund	320,560	-	320,560	**310,560**	(10,000)

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,505,056	**2,651,644**	2,664,336	(12,692)
Delinquent Tax	49,505	**39,267**	-	39,267
Vehicle Tax	265,693	**290,054**	271,876	18,178
Mineral Production Tax	13,665	**11,260**	10,000	1,260
Neighborhood Revitalization Rebate	(116,076)	**(141,778)**	(135,880)	(5,898)
Total Taxes and Shared Revenues	2,717,843	**2,850,447**	2,810,332	40,115
Intergovernmental				
Federal Aid	9,296	**30,712**	-	30,712
Licenses and Fees				
Construction Fees	45,600	**24,200**	-	24,200
County Officers' Fees	120,437	**114,109**	60,000	54,109
Total Licenses and Fees	166,037	**138,309**	60,000	78,309
Charges for Services				
Attorney and Docket Fees	20,545	**20,463**	20,000	463
Solid Waste Disposal Fees	66,953	**110,807**	50,000	60,807
Total Charges for Services	87,498	**131,270**	70,000	61,270
Use of Money and Property				
Interest on Investments	59,243	**35,325**	10,000	25,325
Interest on Delinquent Taxes	44,598	**50,995**	20,000	30,995
Total Use of Money and Property	103,841	**86,320**	30,000	56,320
Miscellaneous				
Reimbursed Expenses	449,141	**495,828**	150,000	345,828
Flat Ridge Pilot Fees	360,349	**366,603**	310,000	56,603
BP Pilot Fees	800,000	**800,000**	800,000	-
AEP Pilot Fees	300,000	**1,000,000**	-	1,000,000
Zoning Fees	2,750	**4,170**	-	4,170
Transfers In	12,529	**5,750**	-	5,750
Miscellaneous	15,039	**55,833**	-	55,833
Total Miscellaneous	1,939,808	**2,728,184**	1,260,000	1,468,184
Total Receipts	$ 5,024,323	**5,965,242**	4,230,332	1,734,910

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
County Commission	$ 60,925	**72,778**	71,940	838
County Clerk	124,939	**129,170**	135,513	(6,343)
County Treasurer	147,480	**145,133**	160,358	(15,225)
County Attorney	162,979	**169,529**	176,486	(6,957)
Register of Deeds	130,624	**131,349**	140,354	(9,005)
Sheriff	1,118,571	**1,282,714**	1,298,835	(16,121)
Courthouse General	402,800	**510,883**	596,077	(85,194)
Unified Court	100,811	**103,298**	128,000	(24,702)
County Coroner	6,981	**7,914**	10,000	(2,086)
Conservation District	25,000	**25,000**	25,000	-
Fair	11,500	**11,500**	11,500	-
Core Circles	10,000	**10,000**	10,000	-
Payments to Agencies	303,870	**4,434**	-	4,434
Victim Wellness (Sexual Assault)	1,000	**-**	2,000	(2,000)
Human Resources	65,565	**79,329**	81,868	(2,539)
Emergency Management	28,004	**53,503**	52,765	738
Election	82,109	**46,273**	72,700	(26,427)
Economic Development	45,000	**20,045**	36,000	(15,955)
Solid Waste	84,967	**128,635**	121,500	7,135
County Counselor	61,396	**81,963**	125,000	(43,037)
Student Loan Repayment Program	25,000	**20,002**	25,000	(4,998)
Council on Aging	162,526	**156,201**	156,201	-
Kingman County Historical Museum	10,000	**-**	-	-
Intellectual Disability	60,525	**60,525**	60,525	-
Extension Council	157,598	**156,498**	156,498	-
Mental Health	60,000	**63,000**	63,000	-
Facade Program	-	**15,977**	-	15,977
Dilapidated Housing	-	**750**	-	750
Windfarm Haul Route	264,265	**265,170**	-	265,170
Refunds	-	**268**	-	268
Kingman County Carnival	-	**10,000**	-	10,000
Township Construction Fees	-	**21,800**	-	21,800
Transfers Out	1,136,000	**2,113,000**	1,113,000	1,000,000
Total General Fund Budget	4,850,435	**5,896,641**	4,830,120	1,066,521
(a) Adjustments for Qualifying Budget Credits	-	**-**	1,345,828	(1,345,828)
Total Expenditures	4,850,435	**5,896,641**	6,175,948	(279,307)
Receipts Over (Under) Expenditures	173,888	**68,601**		
Unencumbered Cash - Beginning	1,353,969	**1,527,857**		
Unencumbered Cash - Ending	$ 1,527,857	**1,596,458**		

(a) Adjustments for Qualifying Budget Credits

AEP Pilot Fees Over Amount Budgeted	$ 1,000,000
Reimbursed Expenses Over Amount Budgeted	345,828
	$ 1,345,828

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Commission				
Personal Services	$ 60,351	**63,530**	62,315	1,215
Contractual Services	574	**9,188**	6,400	2,788
Commodities	-	**60**	725	(665)
Capital Outlay	-	**-**	2,500	(2,500)
Department Total	60,925	**72,778**	71,940	838
County Clerk				
Personal Services	117,410	**123,605**	126,613	(3,008)
Contractual Services	4,458	**3,230**	5,000	(1,770)
Commodities	3,042	**2,335**	3,000	(665)
Capital Outlay	29	**-**	900	(900)
Department Total	124,939	**129,170**	135,513	(6,343)
County Treasurer				
Personal Services	108,856	**118,702**	117,008	1,694
Contractual Services	33,730	**23,171**	39,600	(16,429)
Commodities	3,744	**3,260**	3,250	10
Capital Outlay	1,150	**-**	500	(500)
Department Total	147,480	**145,133**	160,358	(15,225)
County Attorney				
Personal Services	142,559	**149,535**	153,536	(4,001)
Contractual Services	18,599	**17,810**	18,950	(1,140)
Commodities	1,821	**2,184**	3,000	(816)
Capital Outlay	-	**-**	1,000	(1,000)
Department Total	162,979	**169,529**	176,486	(6,957)
Register of Deeds				
Personal Services	116,152	**118,737**	125,354	(6,617)
Contractual Services	4,089	**4,519**	7,000	(2,481)
Commodities	5,641	**1,474**	5,000	(3,526)
Capital Outlay	4,742	**6,619**	3,000	3,619
Department Total	130,624	**131,349**	140,354	(9,005)
Sheriff				
Personal Services	850,121	**1,027,593**	969,410	58,183
Contractual Services	164,334	**203,167**	275,075	(71,908)
Commodities	41,670	**51,329**	50,850	479
Capital Outlay	62,446	**625**	3,500	(2,875)
Department Total	$ 1,118,571	**1,282,714**	1,298,835	(16,121)

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Courthouse General				
Personal Services	$ 72,424	**88,132**	74,827	13,305
Contractual Services	303,146	**399,884**	439,750	(39,866)
Commodities	16,443	**17,451**	21,500	(4,049)
Transfer to Capital Equip Reserves	-	**-**	45,000	(45,000)
Capital Outlay	10,787	**5,416**	15,000	(9,584)
Department Total	402,800	**510,883**	596,077	(85,194)
Unified Court				
Contractual Services	89,003	**100,364**	117,100	(16,736)
Commodities	4,801	**2,934**	3,900	(966)
Capital Outlay	7,007	**-**	7,000	(7,000)
Department Total	100,811	**103,298**	128,000	(24,702)
Other				
County Coroner	6,981	**7,914**	10,000	(2,086)
Conservation District	25,000	**25,000**	25,000	-
Fair	11,500	**11,500**	11,500	-
Core Circles	10,000	**10,000**	10,000	-
Payments to Agencies	303,870	**4,434**	-	4,434
Victim Wellness (Sexual Assault)	1,000	**-**	2,000	(2,000)
Human Resources	65,565	**79,329**	81,868	(2,539)
Emergency Management	28,004	**53,503**	52,765	738
Election	82,109	**46,273**	72,700	(26,427)
Economic Development	45,000	**20,045**	36,000	(15,955)
Solid Waste	84,967	**128,635**	121,500	7,135
County Counselor	61,396	**81,963**	125,000	(43,037)
Student Loan Repayment Program	25,000	**20,002**	25,000	(4,998)
Council on Aging	162,526	**156,201**	156,201	-
Kingman County Historical Museum	10,000	**-**	-	-
Intellectual Disability	60,525	**60,525**	60,525	-
Extension Council	157,598	**156,498**	156,498	-
Mental Health	60,000	**63,000**	63,000	-
Facade Program	-	**15,977**	-	15,977
Dilapidated Housing	-	**750**	-	750
Windfarm Haul Route	264,265	**265,170**	-	265,170
Refunds	-	**268**	-	268
Kingman County Carnival	-	**10,000**	-	10,000
Township Construction Fees	-	**21,800**	-	21,800
Transfers Out	1,136,000	**2,113,000**	1,113,000	1,000,000
Total Other	2,601,306	**3,351,787**	2,122,557	1,229,230
Total Expenditures	$ 4,850,435	**5,896,641**	4,830,120	1,066,521

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,281,567	**1,399,837**	1,406,498	(6,661)
Delinquent Tax	27,273	**21,235**	-	21,235
Vehicle Tax	146,852	**148,906**	139,083	9,823
Neighborhood Revitalization Rebate	(59,384)	**(74,843)**	(71,732)	(3,111)
Special Motor Fuels	438,043	**386,810**	374,656	12,154
Reimbursements	40,582	**19,499**	-	19,499
Federal Aid	17,840	**-**	-	-
State Aid	2,307	**-**	-	-
Total Receipts	1,895,080	**1,901,444**	1,848,505	52,939
Expenditures				
Personal Services	565,577	**457,077**	651,062	(193,985)
Contractual Services	365,497	**551,317**	341,150	210,167
Commodities	591,715	**499,513**	740,700	(241,187)
Capital Outlay	106,551	**6,270**	130,000	(123,730)
Transfers Out	226,500	**293,350**	-	293,350
Total Expenditures	1,855,840	**1,807,527**	1,862,912	(55,385)
Receipts Over (Under) Expenditures	39,240	**93,917**		
Unencumbered Cash - Beginning	66,847	**106,087**		
Unencumbered Cash - Ending	$ 106,087	**200,004**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 356,939	**367,368**	369,085	(1,717)
Delinquent Tax	6,711	**5,496**	-	5,496
Vehicle Tax	38,822	**41,453**	38,738	2,715
Neighborhood Revitalization Rebate	(16,539)	**(19,642)**	(18,823)	(819)
Total Receipts	385,933	**394,675**	389,000	5,675
Expenditures				
Personal Services	-	**69,920**	-	69,920
Contractual Services	191,106	**264,992**	50,000	214,992
Commodities	-	**47,636**	39,000	8,636
Capital Outlay	-	**-**	300,000	(300,000)
Total Expenditures	191,106	**382,548**	389,000	(6,452)
Receipts Over (Under) Expenditures	194,827	**12,127**		
Unencumbered Cash - Beginning	834	**195,661**		
Prior Year Cancelled Encumbrance	**-**	**13,750**		
Unencumbered Cash - Ending	$ 195,661	**221,538**		

KINGMAN COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 178,564	**109,262**	109,817	(555)
Delinquent Tax	4,481	**2,819**	-	2,819
Vehicle Tax	28,229	**21,198**	19,378	1,820
Neighborhood Revitalization Rebate	(8,274)	**(5,841)**	(5,599)	(242)
Federal Aid	48,440	**78,985**	30,000	48,985
State Aid	11,666	**14,230**	2,000	12,230
Charges for Services	57,621	**63,017**	35,000	28,017
Total Receipts	320,727	**283,670**	190,596	93,074
Expenditures				
Personal Services	165,394	**216,308**	217,901	(1,593)
Contractual Services	40,645	**37,622**	73,700	(36,078)
Commodities	22,055	**22,881**	25,675	(2,794)
Total Expenditures	228,094	**276,811**	317,276	(40,465)
Receipts Over (Under) Expenditures	92,633	**6,859**		
Unencumbered Cash - Beginning	213,875	**306,508**		
Unencumbered Cash - Ending	$ 306,508	**313,367**		

KINGMAN COUNTY, KANSAS
Activity Center Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 80,386	**80,803**	81,217	(414)
Delinquent Tax	1,444	**1,183**	-	1,183
Vehicle Tax	5,261	**9,099**	8,724	375
Neighborhood Revitalization Rebate	(3,725)	**(4,320)**	(4,142)	(178)
Charges for Services	33,047	**47,210**	30,000	17,210
Total Receipts	116,413	**133,975**	115,799	18,176
Expenditures				
Personal Services	46,572	**51,693**	54,000	(2,307)
Contractual Services	28,345	**36,990**	45,100	(8,110)
Commodities	9,069	**18,994**	19,900	(906)
Capital Outlay	3,661	**2,250**	-	2,250
Transfers Out	10,000	**10,000**	10,000	-
Total Expenditures	97,647	**119,927**	129,000	(9,073)
Receipts Over (Under) Expenditures	18,766	**14,048**		
Unencumbered Cash - Beginning	32,045	**50,811**		
Unencumbered Cash - Ending	$ 50,811	**64,859**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 637	**333**	7,000	(6,667)
Vehicle Tax	1,226	**-**	-	-
Total Receipts	1,863	**333**	7,000	(6,667)
Expenditures				
Transfers Out	1,863	**333**	7,000	(6,667)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

KINGMAN COUNTY, KANSAS
County Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 153,714	**173,224**	174,047	(823)
Delinquent Tax	3,186	**2,531**	-	2,531
Vehicle Tax	16,986	**17,827**	16,676	1,151
Neighborhood Revitalization Rebate	(7,123)	**(9,262)**	(8,877)	(385)
Miscellaneous	9,301	**7,041**	-	7,041
Total Receipts	176,064	**191,361**	181,846	9,515
Expenditures				
Personal Services	110,551	**118,353**	117,813	540
Capital Outlay	740	**1,702**	1,000	702
Contractual Services	47,804	**55,385**	64,750	(9,365)
Commodities	3,119	**1,516**	3,750	(2,234)
Transfers Out	5,000	**1,625**	1,625	-
Total Expenditures	167,214	**178,581**	188,938	(10,357)
Receipts Over (Under) Expenditures	8,850	**12,780**		
Unencumbered Cash - Beginning	35,239	**44,089**		
Unencumbered Cash - Ending	$ 44,089	**56,869**		

KINGMAN COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 87,850	**30,252**	30,396	(144)
Delinquent Tax	1,895	**1,159**	-	1,159
Vehicle Tax	9,062	**10,133**	9,528	605
Neighborhood Revitalization Rebate	(4,071)	**(1,617)**	(1,549)	(68)
Sales of Chemicals	58,803	**50,543**	50,000	543
Total Receipts	153,539	**90,470**	88,375	2,095
Expenditures				
Personal Services	37,588	**42,816**	44,392	(1,576)
Contractual Services	10,555	**11,061**	19,050	(7,989)
Commodities	62,290	**36,595**	84,050	(47,455)
Capital Outlay	313	**286**	700	(414)
Total Expenditures	110,746	**90,758**	148,192	(57,434)
Receipts Over (Under) Expenditures	42,793	**(288)**		
Unencumbered Cash - Beginning	73,722	**116,515**		
Unencumbered Cash - Ending	$ 116,515	**116,227**		

KINGMAN COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 535	**282**	7,000	(6,718)
Vehicle Tax	1,025	**-**	-	-
Total Receipts	1,560	**282**	7,000	(6,718)
Expenditures				
Transfers Out	1,560	**282**	7,000	(6,718)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

KINGMAN COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 245,351	**254,224**	255,398	(1,174)
Delinquent Tax	4,847	**3,810**	-	3,810
Vehicle Tax	25,943	**28,405**	26,627	1,778
Neighborhood Revitalization Rebate	(11,369)	**(13,593)**	(13,025)	(568)
Total Receipts	264,772	**272,846**	269,000	3,846
Expenditures				
Appropriations	263,000	**263,000**	269,000	(6,000)
Receipts Over (Under) Expenditures	1,772	**9,846**		
Unencumbered Cash - Beginning	2,791	**4,563**		
Unencumbered Cash - Ending	$ 4,563	**14,409**		

KINGMAN COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 208	**111**	5,000	(4,889)
Vehicle Tax	398	**-**	-	-
Total Receipts	606	**111**	5,000	(4,889)
Expenditures				
Transfers Out	606	**111**	5,000	(4,889)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	$ -	-		

KINGMAN COUNTY, KANSAS
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 187	**109**	5,000	(4,891)
Vehicle Tax	345	**-**	-	-
Total Receipts	532	**109**	5,000	(4,891)
Expenditures				
Transfers Out	532	**109**	5,000	(4,891)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

KINGMAN COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,949,191	**1,708,926**	1,717,072	(8,146)
Delinquent Tax	42,061	**30,559**	-	30,559
Vehicle Tax	231,271	**226,958**	211,539	15,419
Neighborhood Revitalization Rebate	(90,321)	**(91,364)**	(87,563)	(3,801)
Transfers In	-	**300,000**	-	300,000
Miscellaneous	6,573	**6,013**	300,000	(293,987)
Total Receipts	2,138,775	**2,181,092**	2,141,048	40,044
Expenditures				
Health Insurance	1,491,167	**1,498,708**	1,801,500	(302,792)
Other Insurance	61,165	**61,148**	70,000	(8,852)
Social Security	212,453	**223,611**	242,800	(19,189)
Retirement	274,035	**279,313**	313,250	(33,937)
Workmen's Compensation	45,043	**49,841**	70,000	(20,159)
Unemployment Tax	2,313	**3,293**	15,000	(11,707)
Total Expenditures	2,086,176	**2,115,914**	2,512,550	(396,636)
Receipts Over (Under) Expenditures	52,599	**65,178**		
Unencumbered Cash - Beginning	631,824	**684,423**		
Unencumbered Cash - Ending	$ 684,423	**749,601**		

KINGMAN COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Appropriations	-	**-**	2,998	(2,998)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	2,998	**2,998**		
Unencumbered Cash - Ending	$ 2,998	**2,998**		

KINGMAN COUNTY, KANSAS
Special Alcohol and Drug Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Alcohol Liquor Tax	$ 5,824	**7,652**	6,286	1,366
Expenditures				
Contractual Services	-	**-**	34,449	(34,449)
Receipts Over (Under) Expenditures	5,824	**7,652**		
Unencumbered Cash - Beginning	24,810	**30,634**		
Unencumbered Cash - Ending	$ 30,634	**38,286**		

KINGMAN COUNTY, KANSAS
Emergency Telephone Services (911) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
911 Telephone Tax	$ 68,062	**68,277**	65,000	3,277
Expenditures				
Contractual Services	63,610	**61,761**	90,000	(28,239)
Commodities	-	**-**	2,000	(2,000)
Capital Outlay	17,091	**677**	27,415	(26,738)
Total Expenditures	80,701	**62,438**	119,415	(56,977)
Receipts Over (Under) Expenditures	(12,639)	**5,839**		
Unencumbered Cash - Beginning	86,415	**73,776**		
Unencumbered Cash - Ending	$ 73,776	**79,615**		

KINGMAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	56,625	**73,338**
Expenditures			
Capital Outlay		86,552	**29,765**
Receipts Over (Under) Expenditures		(29,927)	**43,573**
Unencumbered Cash - Beginning		104,406	**74,479**
Unencumbered Cash - Ending	$	74,479	**118,052**

KINGMAN COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	169,875	**220,012**
Federal Aid		2,545	**-**
Total Receipts		172,420	**220,012**
Expenditures			
Capital Outlay		92,327	**417,728**
Receipts Over (Under) Expenditures		80,093	**(197,716)**
Unencumbered Cash - Beginning		489,286	**579,887**
Prior Year Cancelled Encumbrance		10,508	**-**
Unencumbered Cash - Ending	$	579,887	**382,171**

KINGMAN COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	15,420	**14,535**
Interest		100	**381**
Total Receipts		15,520	**14,916**
Expenditures			
Contractual Services		7,000	**10,886**
Receipts Over (Under) Expenditures		8,520	**4,030**
Unencumbered Cash - Beginning		71,122	**79,642**
Unencumbered Cash - Ending	$	79,642	**83,672**

KINGMAN COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	3,854	**3,635**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		3,854	**3,635**
Unencumbered Cash - Beginning		7,218	**11,072**
Unencumbered Cash - Ending	$	11,072	**14,707**

KINGMAN COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	3,854	**3,635**
Expenditures			
Capital Outlay		-	**2,560**
Receipts Over (Under) Expenditures		3,854	**1,075**
Unencumbered Cash - Beginning		5,239	**9,093**
Unencumbered Cash - Ending	$	9,093	**10,168**

KINGMAN COUNTY, KANSAS
County Wide .075% Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales and Compensating Use Tax	$	924,357	**992,652**
Federal Aid		22,533	**29,466**
State Aid		88,449	**87,096**
Total Receipts		1,035,339	**1,109,214**
Expenditures			
Capital Outlay		723,083	**2,120,693**
Receipts Over (Under) Expenditures		312,256	**(1,011,479)**
Unencumbered Cash - Beginning		978,365	**1,290,621**
Prior Year Cancelled Encumbrance		-	**64,721**
Unencumbered Cash - Ending	$	1,290,621	**343,863**

Schedule 2-23

KINGMAN COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,100,000	**1,800,000**
State Aid		-	**90,000**
Total Receipts		1,100,000	**1,890,000**
Expenditures			
Capital Outlay		1,119,004	**1,025,970**
Receipts Over (Under) Expenditures		(19,004)	**864,030**
Unencumbered Cash - Beginning		1,463,142	**1,444,138**
Unencumbered Cash - Ending	$	1,444,138	**2,308,168**

KINGMAN COUNTY, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	41,000	**14,625**
Expenditures			
Capital Outlay		29,207	**100,474**
Receipts Over (Under) Expenditures		11,793	**(85,849)**
Unencumbered Cash - Beginning		404,772	**416,565**
Unencumbered Cash - Ending	$	416,565	**330,716**

KINGMAN COUNTY, KANSAS
Activity Center Roof Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,000	**10,000**
Expenditures			
Contractual Services		-	**-**
Receipts Over (Under) Expenditures		10,000	**10,000**
Unencumbered Cash - Beginning		21,413	**31,413**
Unencumbered Cash - Ending	$	31,413	**41,413**

KINGMAN COUNTY, KANSAS
CDBG-CV Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	36,000	**96,000**
Expenditures			
Contractual Services		33,000	**99,000**
Receipts Over (Under) Expenditures		3,000	**(3,000)**
Unencumbered Cash - Beginning		-	**3,000**
Unencumbered Cash - Ending	$	3,000	**-**

KINGMAN COUNTY, KANSAS
Coronavirus Relief (SPARK) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	1,435,053	**-**
Expenditures			
Contractual Services		1,435,053	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

Schedule 2-28

KINGMAN COUNTY, KANSAS
EOC Grant (SPARK) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	52,831	**-**
Expenditures			
Contractual Services		49,377	**3,454**
Receipts Over (Under) Expenditures		3,454	**(3,454)**
Unencumbered Cash - Beginning		-	**3,454**
Unencumbered Cash - Ending	$	3,454	**-**

KINGMAN COUNTY, KANSAS
ARPA Fiscal Recovery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**694,596**
Expenditures			
Contractual Services		-	**95,000**
Receipts Over (Under) Expenditures		-	**599,596**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**599,596**

KINGMAN COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 284,314	**303,787**	305,274	(1,487)
Delinquent Tax	5,937	**4,518**	-	4,518
Vehicle Tax	32,065	**33,007**	30,855	2,152
Neighborhood Revitalization Rebate	(13,175)	**(16,243)**	(15,569)	(674)
Bond Proceeds	-	**5,000**	-	5,000
Transfers In	-	**2,355**	-	2,355
Total Receipts	309,141	**332,424**	320,560	11,864
Expenditures				
Bond Principal	215,000	**225,000**	225,000	-
Bond Interest and Fees	89,860	**85,560**	85,560	-
Cash Basis Reserve	-	**-**	10,000	(10,000)
Total Expenditures	304,860	**310,560**	320,560	(10,000)
Receipts Over (Under) Expenditures	4,281	**21,864**		
Unencumbered Cash - Beginning	248	**4,529**		
Unencumbered Cash - Ending	$ 4,529	**26,393**		

KINGMAN COUNTY, KANSAS
Bond Issuance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Bond Proceeds	$	-	**38,523**
Expenditures			
Cost of Issuance		-	**36,168**
Transfers Out		-	**2,355**
Total Expenditures		-	**38,523**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

KINGMAN COUNTY, KANSAS
Capital Project – 2021 Bridges Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Bond Proceeds	$	-	**3,956,477**
Bond Premium		-	**53,200**
Federal Aid		-	**12,501**
Reimbursements		-	**149,155**
Total Receipts		-	**4,171,333**
Expenditures			
Contractual Services		-	**419,792**
Capital Outlay		-	**2,597,874**
Underwriter's Discount		-	**26,000**
Total Expenditures		-	**3,043,666**
Receipts Over (Under) Expenditures		-	**1,127,667**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**1,127,667**

KINGMAN COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	87,723	**90,744**
Miscellaneous		9,385	**5,117**
Total Receipts		97,108	**95,861**
Expenditures			
Personal Services		77,071	**78,477**
Contractual Services		2,816	**5,416**
Commodities		6,592	**4,068**
Capital Outlay		2,661	**2,985**
Transfers Out		7,968	**4,915**
Total Expenditures		97,108	**95,861**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

KINGMAN COUNTY, KANSAS
Prosecutor Training Assistance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 4,048	**2,828**
Expenditures		
Personal Services	2,961	**370**
Contractual Services	1,382	**2,350**
Total Expenditures	4,343	**2,720**
Receipts Over (Under) Expenditures	(295)	**108**
Unencumbered Cash - Beginning	9,996	**9,701**
Unencumbered Cash - Ending	$ 9,701	**9,809**

KINGMAN COUNTY, KANSAS
Extension Council
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
County Appropriations	$	157,598	**156,510**
KSU Salary Participation		35,204	**32,710**
Educational Services		6,453	**4,063**
Interest and Miscellaneous Income		1,110	**396**
Total Receipts		200,365	**193,679**
Expenditures			
Audit, Printing, and Treasury Bond		1,895	**1,868**
Telephone		4,448	**3,587**
Rent and Utilities		-	**118**
Postage and Supplies		2,527	**4,539**
Equipment		8,954	**2,944**
Miscellaneous		7,372	**6,219**
Transportation		1,278	**1,597**
Subsistence		382	**493**
Salaries		134,016	**126,656**
Social Security and Retirement		18,794	**18,895**
Educational Services		-	**210**
Non Appropriated Funds		5,227	**4,624**
Total Expenditures		184,893	**171,750**
Receipts Over (Under) Expenditures		15,472	**21,929**
Unencumbered Cash - Beginning		204,626	**220,098**
Unencumbered Cash - Ending	$	220,098	**242,027**

KINGMAN COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 10,600,224	16,952,773	16,479,491	**11,073,506**
Motor Vehicle 16/20M Tax	59,976	83,745	87,944	**55,777**
RV & Commercial Vehicle Tax	3,588	327,060	325,915	**4,733**
Advanced/Escrow Taxes	3,494	5,082	8,576	**-**
Clearing Fund	-	20,633	20,633	**-**
Delinquent Real Estate Tax	26,814	230,471	221,200	**36,085**
Delinquent Personal Property Tax	1,200	59,512	45,776	**14,936**
Delinquent 16/20M Tax	31	5,444	5,134	**341**
Other Taxes	-	611,973	462,487	**149,486**
Neighborhood Revitalization Program	-	849,363	849,363	**-**
Motor Vehicle Registration	252,001	1,548,379	1,571,248	**229,132**
Excise Tax	68	22	83	**7**
Antique Vehicle	2,658	15,834	16,692	**1,800**
County Wide .075% Sales Tax	-	992,651	992,651	**-**
Total Distributable Funds	10,950,054	21,702,942	21,087,193	**11,565,803**
State Funds				
State Drivers Licenses	-	17,497	17,497	**-**
State Educational Fund	-	114,439	114,439	**-**
State Institutions Building Tax	-	57,219	57,219	**-**
Combined Motor Vehicle Sales Tax	44,614	557,867	551,062	**51,419**
Games Licenses	-	5,479	5,479	**-**
Total State Funds	44,614	752,501	745,696	**51,419**
Subdivision Funds				
Cemetery Districts	-	44,606	44,606	**-**
Cities	-	2,258,248	2,258,248	**-**
Hospital Districts	-	49,658	49,658	**-**
School Districts	-	4,903,189	4,903,189	**-**
Townships	-	2,522,651	2,522,651	**-**
Regional Library	-	98,311	98,311	**-**
Fire Districts	-	16,258	16,258	**-**
Total Subdivision Funds	-	9,892,921	9,892,921	**-**
Total	$ 10,994,668	32,348,364	31,725,810	**11,617,222**

Schedule 3-2

KINGMAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Agency Funds				
Flexible Spending	$ 4,971	53,655	58,858	**(232)**
District Court	117,579	492,760	499,248	**111,091**
Law Library	17,411	7,991	3,106	**22,296**
Special Prosecutor Trust	13,471	-	1,708	**11,763**
Diversion	145,431	15,745	-	**161,176**
Sheriff Equipment	45,309	31,764	26,301	**50,772**
Sheriff Drug Seizure	5,630	-	-	**5,630**
County Sheriff	-	27,981	27,981	**-**
Sheriff Commissary	17,600	20,267	19,065	**18,802**
Beer License Stamp Fund	-	100	50	**50**
Total Agency Funds	$ 367,402	650,263	636,317	**381,348**