DONIPHAN COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2021

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Doniphan County, Kansas

FINANCIAL STATEMENTS
December 31, 2021

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Doniphan County, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Doniphan County, Kansas

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

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

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and the summary of receipts and disbursements-agency (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

June 28, 2022

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

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 1,894,593	$ -	$ 2,516,325	$ 2,644,697	$ 1,766,221	$ -	$ 1,766,221
Special Purpose Funds:							
Road and Bridge	1,380,902	-	2,849,787	2,499,580	1,731,109	30,187	1,761,296
Capital Improvements	226,869	-	-	8,782	218,087	-	218,087
Employee Benefits	587,055	-	530,030	584,623	532,462	-	532,462
Extension Council	3,669	-	133,665	135,506	1,828	-	1,828
Community Mental Health	-	-	31,990	31,990	-	-	-
Mental Health Workshop	898	-	30,342	30,554	686	-	686
Conservation District	2,860	-	31,588	33,819	629	-	629
Appraiser's Costs	137,726	-	250,472	254,055	134,143	-	134,143
Noxious Weed	59,852	-	101,271	73,433	87,690	-	87,690
Noxious Weed Chemical	113,215	-	42,151	52,593	102,773	-	102,773
Fair	576	-	20,059	20,025	610	-	610
Economic Development	103,021	-	96,333	90,298	109,056	-	109,056
Elderly Services	70,712	-	352,182	214,067	208,827	-	208,827
Alcohol	31,926	-	12,017	1,000	42,943	-	42,943
Diversion	119,428	-	10,200	1,052	128,576	-	128,576
Direct Election	101,730	-	38,101	35,874	103,957	-	103,957
Title III C-1	3,282	-	183,478	186,570	190	-	190
Title III C-2	1,600	-	149,204	150,859	[55]	-	[55]
Title III-B	12,601	-	116,471	123,320	5,752	-	5,752
Federal Funds Exchange	294,503	-	68,749	-	363,252	-	363,252
Trust, Training and Technology	63,019	-	17,785	16,045	64,759	-	64,759
911 Telephone	139,511	-	59,543	78,844	120,210	-	120,210
Equipment Reserve	262,536	-	-	191,419	71,117	-	71,117
FEMA	223,304	-	-	-	223,304	-	223,304
New Sales Tax	2,002,689	-	611,121	516,229	2,097,581	-	2,097,581
CARES Act	88,461	-	738,106	88,461	738,106	-	738,106
Bond and Interest Fund:							
Bond and Interest	36,182	-	466	170	36,478	-	36,478
Business Funds:							
NEK Central Kitchen	44,487	-	210,479	241,909	13,057	-	13,057
Health	304,076	-	862,397	767,466	399,007	-	399,007
Solid Waste	465,146	-	14,235	11,125	468,256	-	468,256
Total Primary Government	8,776,429	-	10,078,547	9,084,365	9,770,611	30,187	9,800,798
Related Municipal Entity:							
Extension Council	88,646	-	153,913	129,695	112,864	-	112,864
Total Reporting Entity (Excluding Agency Funds)	$ 8,865,075	$ -	$ 10,232,460	$ 9,214,060	$ 9,883,475	$ 30,187	$ 9,913,662

COMPOSITION OF CASH:	
Checking accounts	22,814,330
Certificates of deposit	43,249
Petty cash	628
Total Cash	22,858,207
Less Agency Funds per Statement 4	12,944,545
Total Reporting Entity (excluding Agency Funds)	$ 9,913,662

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Extension Council. The 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 seven-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements 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.

Because the Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated $132,000 to the Extension Council in 2021. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

Related Organizations. Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

Basis of Accounting

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

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

Regulatory Basis Fund Types

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

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

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

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

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

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

Property Tax

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer, who receives payment.

Taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th.

Tax levies to finance the budget are made available to the County after January 1st and are distributed by the County treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Budgetary Information

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

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

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

3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.

4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County was not required to hold a revenue neutral rate hearing during the year ended December 31, 2021.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2021 budget was not amended.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for certain special purpose, capital project, business, and agency funds. The special purpose funds that are required to have a legal operating budget are listed in Schedule 1.

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.

K.S.A. 19-229 as affirmed by AGO 99-18, gives the Board of County Commissioners exclusive control over all County expenditures.

NOTE 2 - DEPOSITS

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

Investments. K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. As of December 31, 2021, the County held no such investments.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

As of December 31, 2021, the County's carrying amount of deposits was $22,858,207 and the bank balance was $23,693,530. The bank balance was held by five banks, resulting in a concentration of credit risk. Of the bank balance, $1,371,176 was covered by federal depository insurance and $22,322,354 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

NOTE 2 - DEPOSITS (CONTINUED)

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

NOTE 3 - DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, Kansas 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 a 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 $256,604 for the year ended December 31, 2021.

Net Pension Liability. As of December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,696,822. 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 these financial statements.

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

NOTE 4 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

NOTE 5 - SOLID WASTE TRANSFER STATION

The County entered into an agreement with Deffenbaugh Industries, Inc. (DII) on October 31, 1994, to construct a solid waste transfer station at the site of the landfill. The agreement allows DII to operate the transfer station for 20 years while paying the County a host fee. The County has the option to purchase the transfer station at five-year intervals over that period with ownership passing to the County after 20 years has elapsed. The transfer station began operation in 1996. The County extended the contract with DII from November 1, 2014, to November 1, 2024.

NOTE 6 - INTERFUND TRANSACTIONS

The following operating transfers were made during 2021:

To	From	Amount	Statutory Authority
Elderly	Title IIIB	$ 13,650	Grant agreement
Elderly	Title IIIC-2	1,600	Grant agreement
Elderly	Title IIIC-1	8,130	Grant agreement
Title III-B	Elderly	10,090	Grant agreement
Title III C-2	Elderly	72,042	Grant agreement
Title III C-1	Elderly	90,518	Grant agreement
		$ 196,030	

NOTE 7 - COMPENSATED ABSENCES

County employees receive vacation and sick leave benefits. Vacations benefits accrue on an annual basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

NOTE 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

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

NOTE 9 - CAPITAL LEASES

Following is a detailed listing of the County's long-term debt:

Issue	Interest Rate	Date of Issue	Date of Final Maturity	Original Issue Amount	Amount Outstanding
Capital leases					
2017 Deere 672Gs (4)	2.75%	2/15/2017	2/15/2021	$ 574,954	$ 121,317
					$ 121,317

Following is a summary of changes in capital leases during the year ended December 31, 2021:

Issue	Beginning Balance January 1, 2021	Additions	Deletions	Ending Balance December 31, 2021	Interest Paid
Capital leases					
2017 Deere 672Gs (4)	$ 239,421	$ -	$ 118,104	$ 121,317	$ 6,670
	$ 239,421	$ -	$ 118,104	$ 121,317	$ 6,670

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

Year ending December 31,	Principal	Interest
2022	$ 121,317	$ 3,381
Total	$ 121,317	$ 3,381

NOTE 10 - STATUTORY VIOLATION

Actual exceeded budgeted expenditures in the Extension Council and Community Mental Health funds, which is a violation of K.S.A. 79-2935.

The Title III C-2 fund had negative ending unencumbered cash as of December 31, 2021, which is a violation of K.S.A. 10-1113.

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over [Under]
Governmental Type Funds:					
General Funds:					
General	$ 3,435,960	$ -	$ 3,435,960	$ 2,644,697	$ [791,263]
Special Purpose Funds:					
Road and Bridge	3,511,035	-	3,511,035	2,499,580	[1,011,455]
Capital Improvements	200,000	-	200,000	8,782	[191,218]
Employee Benefits	863,792	-	863,792	584,623	[279,169]
Extension Council	135,426	-	135,426	135,506	80
Community Mental Health	31,826	-	31,826	31,990	164
Mental Health Workshop	30,558	-	30,558	30,554	[4]
Conservation District	33,924	-	33,924	33,819	[105]
Appraiser's Costs	317,344	-	317,344	254,055	[63,289]
Noxious Weed	120,661	-	120,661	73,433	[47,228]
Noxious Weed Chemical	105,866	-	105,866	52,593	[53,273]
Fair	20,027	-	20,027	20,025	[2]
Economic Development	140,910	-	140,910	90,298	[50,612]
Elderly Services	325,753	-	325,753	214,067	[111,686]
Alcohol	5,000	-	5,000	1,000	[4,000]
Diversion	75,000	-	75,000	1,052	[73,948]
Direct Election	92,348	-	92,348	35,874	[56,474]
New Sales Tax	900,000	-	900,000	516,229	[383,771]
Bond and Interest Fund:					
Bond and Interest	27,444	-	27,444	170	[27,274]
Business Funds:					
NEK Central Kitchen	440,878	-	440,878	241,909	[198,969]
Health	1,027,079	-	1,027,079	767,466	[259,613]
Solid Waste	20,000	-	20,000	11,125	[8,875]

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 2,042,439	$ 2,017,417	$ 25,022
Delinquent tax	5,147	-	5,147
Motor vehicle tax	116,079	107,595	8,484
Commercial vehicle tax	6,805	6,672	133
Watercraft tax	-	1,388	[1,388]
Recreational vehicle tax	2,657	2,240	417
16/20M vehicle tax	-	18,504	[18,504]
Gross earnings (intangible) tax	14,892	8,358	6,534
Official fees	148,259	50,000	98,259
Miscellaneous revenues	107,661	15,865	91,796
Use of property	-	5,000	[5,000]
Interest income	72,386	150,000	[77,614]
Total Receipts	2,516,325	$ 2,383,039	$ 133,286
Expenditures			
County Clerk			
Salaries	163,904	$ 178,000	$ [14,096]
Contractual services	23,590	30,000	[6,410]
Capital outlay	7,000	7,000	-
County Commission			
Salaries	57,684	62,950	[5,266]
Contractual services	2,698	10,000	[7,302]
County Treasurer			
Salaries	177,391	216,750	[39,359]
Contractual services	23,902	30,000	[6,098]
Capital outlay	7,605	9,000	[1,395]
District Court			
Contractual services	75,204	77,703	[2,499]
Commodities	5,571	4,316	1,255
Capital outlay	-	500	[500]
911 Dispatch			
Salaries	210,328	231,819	[21,491]
Contractual services	20,346	5,000	15,346
Commodities	-	6,050	[6,050]
Capital outlay	15,744	38,000	[22,256]
Emergency Services			
Salaries	69,850	67,100	2,750
Contractual services	3,925	8,500	[4,575]
Commodities	35	-	35
Capital outlay	3,119	21,500	[18,381]

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

	Actual	Budget	Variance Over [Under]
Expenditures (Continued)			
Law Enforcement			
Salaries	$ 710,112	$ 629,778	$ 80,334
Contractual services	267,255	300,000	[32,745]
Commodities	99,489	100,000	[511]
Capital outlay	-	35,000	[35,000]
Register of Deeds			
Salaries	98,342	105,500	[7,158]
Contractual services	41,136	45,000	[3,864]
Road and Bridge			
Salaries	59,671	90,325	[30,654]
Contractual services	3,316	2,000	1,316
Commodities	1,363	1,800	[437]
Capital outlay	-	3,500	[3,500]
Courthouse - General			
Salaries	65,407	70,000	[4,593]
Contractual services	216,162	350,000	[133,838]
Commodities	-	85,000	[85,000]
Special MVT			
Salaries	-	65,000	[65,000]
Contractual services	-	5,000	[5,000]
Capital outlay	-	2,000	[2,000]
County Attorney/Counselor			
Salaries	121,387	169,597	[48,210]
Contractual services	13,837	4,000	9,837
Commodities	40	4,000	[3,960]
Capital outlay	-	3,000	[3,000]
Expenditures (Continued)			
Health			
Salaries	6,646	600	6,046
Contractual services	14,842	15,500	[658]
Neighborhood revitalization	57,179	52,920	4,259
Transfer out	617		
Contingency	-	292,252	[292,252]
Total Expenditures	2,644,697	$ 3,435,960	$ [791,880]
Receipts Over [Under] Expenditures	[128,372]		
Unencumbered Cash, Beginning	1,894,593		
Unencumbered Cash, Ending	$ 1,766,221		

See independent auditor's report on the financial statements.

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 2,117,939	$ 2,089,861	$ 28,078
Delinquent tax	5,691	-	5,691
Motor vehicle tax	145,761	136,044	9,717
Commercial vehicle tax	8,583	8,436	147
Watercraft tax	-	1,755	[1,755]
Recreational vehicle tax	3,348	2,833	515
16/20M vehicle tax	-	23,396	[23,396]
State aid/grants	430,023	400,000	30,023
Miscellaneous revenues	138,442	5,000	133,442
Operating transfers	-	150,000	[150,000]
Total Receipts	2,849,787	$ 2,817,325	$ 32,462
Expenditures			
Personnel services	686,839	$ 900,000	$ [213,161]
Contractual services	190,684	140,000	50,684
Commodities	357,883	400,000	[42,117]
Capital outlay	1,204,941	1,854,122	[649,181]
Neighborhood revitalization	59,233	66,913	[7,680]
Operating transfers	-	150,000	[150,000]
Total Expenditures	2,499,580	$ 3,511,035	$ [1,011,455]
Receipts Over [Under] Expenditures	350,207		
Unencumbered Cash, Beginning	1,380,902		
Unencumbered Cash, Ending	$ 1,731,109		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Miscellaneous revenues	$ -	$ 31,002	$ [31,002]
Operating transfers	-	4,500	[4,500]
Total Receipts	-	$ 35,502	$ [35,502]
Expenditures			
Capital outlay	8,782	$ 200,000	$ [191,218]
Total Expenditures	8,782	$ 200,000	$ [191,218]
Receipts Over [Under] Expenditures	[8,782]		
Unencumbered Cash, Beginning	226,869		
Unencumbered Cash, Ending	$ 218,087		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 494,955	$ 487,935	$ 7,020
Delinquent tax	1,332	-	1,332
Motor vehicle tax	30,297	28,042	2,255
Commercial vehicle tax	1,775	1,739	36
Watercraft tax	-	362	[362]
Recreational vehicle tax	693	584	109
16/20M vehicle tax	-	4,822	[4,822]
Reimbursements	978	25,000	[24,022]
Miscellaneous revenues	-	10,000	[10,000]
Total Receipts	530,030	$ 558,484	$ [28,454]
Expenditures			
FICA	217,795	$ 250,000	$ [32,205]
Unemployment insurance	2,562	25,000	[22,438]
Health insurance	29,443	180,000	[150,557]
Retirement	256,493	325,000	[68,507]
Workers' compensation	64,503	70,000	[5,497]
Neighborhood revitalization	13,827	13,792	35
Total Expenditures	584,623	$ 863,792	$ [279,169]
Receipts Over [Under] Expenditures	[54,593]		
Unencumbered Cash, Beginning	587,055		
Unencumbered Cash, Ending	$ 532,462		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 125,249	$ 123,731	$ 1,518
Delinquent tax	314	-	314
Motor vehicle tax	7,490	6,966	524
Commercial vehicle tax	440	432	8
Watercraft tax	-	90	[90]
Recreational vehicle tax	172	145	27
16/20M vehicle tax	-	1,198	[1,198]
Total Receipts	133,665	$ 132,562	$ 1,103
Expenditures			
Appropriation	132,000	$ 132,000	$ -
Neighborhood revitalization	3,506	3,426	80
Total Expenditures	135,506	$ 135,426	$ 80
Receipts Over [Under] Expenditures	[1,841]		
Unencumbered Cash, Beginning	3,669		
Unencumbered Cash, Ending	$ 1,828		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 29,970	$ 29,605	$ 365
Delinquent tax	73	-	73
Motor vehicle tax	1,800	1,680	120
Commercial vehicle tax	106	104	2
Watercraft tax	-	22	[22]
Recreational vehicle tax	41	35	6
16/20M vehicle tax	-	289	[289]
Miscellaneous revenues	-	91	[91]
Total Receipts	31,990	$ 31,826	$ 164
Expenditures			
Appropriation	31,150	$ 31,000	$ 150
Neighborhood revitalization	840	826	14
Total Expenditures	31,990	$ 31,826	$ 164
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 28,384	$ 27,973	$ 411
Delinquent tax	74	-	74
Motor vehicle tax	1,742	1,621	121
Commercial vehicle tax	102	101	1
Watercraft tax	-	21	[21]
Recreational vehicle tax	40	34	6
16/20M vehicle tax	-	279	[279]
Total Receipts	30,342	$ 30,029	$ 313
Expenditures			
Appropriation	29,761	$ 29,760	$ 1
Neighborhood revitalization	793	798	[5]
Total Expenditures	30,554	$ 30,558	$ [4]
Receipts Over [Under] Expenditures	[212]		
Unencumbered Cash, Beginning	898		
Unencumbered Cash, Ending	$ 686		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 28,910	$ 28,872	$ 38
Delinquent tax	493	-	493
Motor vehicle tax	2,020	1,878	142
Commercial vehicle tax	119	116	3
Watercraft tax	-	24	[24]
Recreational vehicle tax	46	39	7
16/20M vehicle tax	-	323	[323]
Total Receipts	31,588	$ 31,252	$ 336
Expenditures			
Appropriation	33,000	$ 33,000	$ -
Neighborhood revitalization	819	924	[105]
Total Expenditures	33,819	$ 33,924	$ [105]
Receipts Over [Under] Expenditures	[2,231]		
Unencumbered Cash, Beginning	2,860		
Unencumbered Cash, Ending	$ 629		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Appraiser's Cost Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 230,342	$ 227,428	$ 2,914
Delinquent tax	584	-	584
Motor vehicle tax	14,004	13,005	999
Commercial vehicle tax	822	806	16
Watercraft tax	-	168	[168]
Recreational vehicle tax	321	271	50
16/20M vehicle tax	-	2,237	[2,237]
Miscellaneous revenues	4,399	3,619	780
Total Receipts	250,472	$ 247,534	$ 2,938
Expenditures			
Personal services	218,755	$ 248,448	$ [29,693]
Contractual services	23,359	40,000	[16,641]
Commodities	2,852	16,500	[13,648]
Capital outlay	2,642	6,000	[3,358]
Neighborhood revitalization	6,447	6,396	51
Total Expenditures	254,055	$ 317,344	$ [63,289]
Receipts Over [Under] Expenditures	[3,583]		
Unencumbered Cash, Beginning	137,726		
Unencumbered Cash, Ending	$ 134,143		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 94,883	$ 94,468	$ 415
Delinquent tax	191	-	191
Motor vehicle tax	5,725	5,411	314
Commercial vehicle tax	340	336	4
Watercraft tax	-	70	[70]
Recreational vehicle tax	132	113	19
16/20M vehicle tax	-	930	[930]
Miscellaneous revenues	-	1,500	[1,500]
Total Receipts	101,271	$ 102,828	$ [1,557]
Expenditures			
Personal services	57,331	$ 75,000	$ [17,669]
Contractual services	12,953	20,000	[7,047]
Commodities	473	3,000	[2,527]
Capital outlay	-	20,000	[20,000]
Neighborhood revitalization	2,676	2,661	15
Total Expenditures	73,433	$ 120,661	$ [47,228]
Receipts Over [Under] Expenditures	27,838		
Unencumbered Cash, Beginning	59,852		
Unencumbered Cash, Ending	$ 87,690		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 11,550	$ 10,892	$ 658
Delinquent tax	87	-	87
Motor vehicle tax	1,881	1,760	121
Commercial vehicle tax	111	109	2
Watercraft tax	-	23	[23]
Recreational vehicle tax	43	37	6
16/20M vehicle tax	-	303	[303]
Charges for services	28,479	40,000	[11,521]
Total Receipts	42,151	$ 53,124	$ [10,973]
Expenditures			
Contractual services	52,282	$ 85,000	$ [32,718]
Commodities	-	20,000	[20,000]
Neighborhood revitalization	311	866	[555]
Total Expenditures	52,593	$ 105,866	$ [53,273]
Receipts Over [Under] Expenditures	[10,442]		
Unencumbered Cash, Beginning	113,215		
Unencumbered Cash, Ending	$ 102,773		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 18,764	$ 18,518	$ 246
Delinquent tax	49	-	49
Motor vehicle tax	1,152	1,072	80
Commercial vehicle tax	68	66	2
Watercraft tax	-	14	[14]
Recreational vehicle tax	26	22	4
16/20M vehicle tax	-	184	[184]
Total Receipts	20,059	$ 19,876	$ 183
Expenditures			
Appropriation	19,500	$ 19,500	$ -
Neighborhood revitalization	525	527	[2]
Total Expenditures	20,025	$ 20,027	$ [2]
Receipts Over [Under] Expenditures	34		
Unencumbered Cash, Beginning	576		
Unencumbered Cash, Ending	$ 610		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 87,270	$ 86,242	$ 1,028
Delinquent tax	213	-	213
Motor vehicle tax	6,688	5,916	772
Commercial vehicle tax	-	367	[367]
Watercraft tax	-	76	[76]
Recreational vehicle tax	145	123	22
16/20M vehicle tax	-	1,017	[1,017]
Miscellaneous revenues	2,017	213	1,804
Total Receipts	96,333	$ 93,954	$ 2,379
Expenditures			
Personal services	56,271	$ 83,000	$ [26,729]
Contractual services	19,342	30,000	[10,658]
Appropriations	12,240	25,000	[12,760]
Neighborhood revitalization	2,445	2,910	[465]
Total Expenditures	90,298	$ 140,910	$ [50,612]
Receipts Over [Under] Expenditures	6,035		
Unencumbered Cash, Beginning	103,021		
Unencumbered Cash, Ending	$ 109,056		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 304,908	$ 303,602	$ 1,306
Delinquent tax	532	-	532
Motor vehicle tax	13,595	12,713	882
Commercial vehicle tax	802	788	14
Watercraft tax	-	164	[164]
Recreational vehicle tax	313	265	48
16/20M vehicle tax	-	2,186	[2,186]
Reimbursements	8,652	3,150	5,502
Transfers in	23,380	-	23,380
Total Receipts	352,182	$ 322,868	$ 29,314
Expenditures			
Personal services	9,503	$ 15,400	$ [5,897]
Contractual services	4,495	4,400	95
Commodities	5,023	7,700	[2,677]
Capital outlay	-	12,000	[12,000]
Transfers out	186,440	280,000	[93,560]
Neighborhood revitalization	8,606	6,253	2,353
Total Expenditures	214,067	$ 325,753	$ [111,686]
Receipts Over [Under] Expenditures	138,115		
Unencumbered Cash, Beginning	70,712		
Unencumbered Cash, Ending	$ 208,827		

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

	Actual	Budget	Variance Over [Under]
Receipts			
County share of liquor tax	$ 12,017	$ 5,023	$ 6,994
Total Receipts	12,017	$ 5,023	$ 6,994
Expenditures			
Contractual services	1,000	$ 5,000	$ [4,000]
Total Expenditures	1,000	$ 5,000	$ [4,000]
Receipts Over [Under] Expenditures	11,017		
Unencumbered Cash, Beginning	31,926		
Unencumbered Cash, Ending	$ 42,943		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Fees	$ 10,200	$ 17,000	$ [6,800]
Total Receipts	10,200	$ 17,000	$ [6,800]
Expenditures			
Contractual services	1,052	$ 75,000	$ [73,948]
Total Expenditures	1,052	$ 75,000	$ [73,948]
Receipts Over [Under] Expenditures	9,148		
Unencumbered Cash, Beginning	119,428		
Unencumbered Cash, Ending	$ 128,576		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 33,461	$ 32,754	$ 707
Delinquent tax	151	-	151
Motor vehicle tax	3,111	2,944	167
Commercial vehicle tax	185	183	2
Watercraft tax	-	38	[38]
Recreational vehicle tax	72	61	11
16/20M vehicle tax	-	506	[506]
Miscellaneous revenues	1,121	-	1,121
Total Receipts	38,101	$ 36,486	$ 1,615
Expenditures			
Personal services	4,257	4,500	$ [243]
Contractual services	30,689	81,100	[50,411]
Commodities	-	300	[300]
Capital outlay	-	5,000	[5,000]
Neighborhood revitalization	928	1,448	[520]
Total Expenditures	35,874	$ 92,348	$ [56,474]
Receipts Over [Under] Expenditures	2,227		
Unencumbered Cash, Beginning	101,730		
Unencumbered Cash, Ending	$ 103,957		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III C-1 Fund
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Program income	$ 50,650
Grant	42,298
Intergovernmental revenues	12
Operating transfers	90,518
Total Receipts	183,478
Expenditures	
Personal services	58,613
Contractual services	117,206
Commodities	10,751
Total Expenditures	186,570
Receipts Over [Under] Expenditures	[3,092]
Unencumbered Cash, Beginning	3,282
Unencumbered Cash, Ending	$ 190

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III C-2 Fund
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Program income	$ 49,244
Grant	27,385
Miscellaneous revenues	533
Operating transfers	72,042
Total Receipts	149,204
Expenditures	
Personal services	53,179
Contractual services	80,032
Commodities	17,648
Total Expenditures	150,859
Receipts Over [Under] Expenditures	[1,655]
Unencumbered Cash, Beginning	1,600
Unencumbered Cash, Ending	$ [55]

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III-B Fund
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Program income	$ 10,817
Grant	95,564
Operating transfers	10,090
Total Receipts	116,471
Expenditures	
Personal services	83,841
Contractual services	8,643
Commodities	17,186
Transfers out	13,650
Total Expenditures	123,320
Receipts Over [Under] Expenditures	[6,849]
Unencumbered Cash, Beginning	12,601
Unencumbered Cash, Ending	$ 5,752

* This fund is not required to be budgeted.

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

Receipts	
Grant	$ 68,749
Total Receipts	68,749
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	68,749
Unencumbered Cash, Beginning	-
Unencumbered Cash, Beginning	294,503
Unencumbered Cash, Ending	$ 363,252

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Trust, Training and Technology Fund
Regulatory Basis
For the Year Ended December 31, 2021

Receipts	
Miscellaneous revenues	$ 17,785
Total Receipts	17,785
Expenditures	
Contractual services	16,045
Total Expenditures	16,045
Receipts Over [Under] Expenditures	1,740
Unencumbered Cash, Beginning	63,019
Unencumbered Cash, Ending	$ 64,759

* This fund is not required to be budgeted.

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

Receipts	
Charges for services	$ 59,543
Total Receipts	59,543
Expenditures	
Commodities	78,844
Total Expenditures	78,844
Receipts Over [Under] Expenditures	[19,301]
Unencumbered Cash, Beginning	139,511
Unencumbered Cash, Ending	$ 120,210

* This fund is not required to be budgeted.

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

Receipts	
Miscellaneous revenues	$ -
Total Receipts	-
Expenditures	
Capital outlay	191,419
Total Expenditures	191,419
Receipts Over [Under] Expenditures	[191,419]
Unencumbered Cash, Beginning	262,536
Unencumbered Cash, Ending	$ 71,117

* This fund is not required to be budgeted.

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

Receipts	
Miscellaneous revenues	$ -
Total Receipts	-
Expenditures	
Capital outlay	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	223,304
Unencumbered Cash, Ending	$ 223,304

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
New Sales Tax Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Intergovernmental revenues	$ 611,121	$ 374,081	$ 237,040
Total Receipts	611,121	$ 374,081	$ 237,040
Expenditures			
Capital outlay	516,229	$ 750,000	$ [233,771]
Operating transfers	-	150,000	[150,000]
Total Expenditures	516,229	$ 900,000	$ [383,771]
Receipts Over [Under] Expenditures	94,892		
Unencumbered Cash, Beginning	2,002,689		
Unencumbered Cash, Ending	$ 2,097,581		

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

Receipts	
Federal grant	$ 738,106
Total Receipts	738,106
Expenditures	
Contractual services	88,461
Total Expenditures	88,461
Receipts Over [Under] Expenditures	649,645
Unencumbered Cash, Beginning	88,461
Unencumbered Cash, Ending	$ 738,106

* This fund is not required to be budgeted.

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 409	$ -	$ 409
Delinquent tax	57	-	57
Total Receipts	466	$ -	$ 466
Expenditures			
Interest	170	$ -	$ [170]
Contingency	-	27,444	27,444
Total Expenditures	170	$ 27,444	$ 27,274
Receipts Over [Under] Expenditures	296		
Unencumbered Cash, Beginning	36,182		
Unencumbered Cash, Ending	$ 36,478		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
NEK Central Kitchen Fund
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over [Under]
Receipts			
Charges for services	$ 198,892	$ 395,055	$ [196,163]
Miscellaneous revenues	11,587	45,823	[34,236]
Total Receipts	210,479	$ 440,878	$ [230,399]
Expenditures			
Personal services	87,004	$ 140,000	$ [52,996]
Contractual services	16,457	2,356	14,101
Commodities	138,448	287,542	[149,094]
Capital outlay	-	10,980	[10,980]
Total Expenditures	241,909	$ 440,878	$ [198,969]
Receipts Over [Under] Expenditures	[31,430]		
Unencumbered Cash, Beginning	44,487		
Unencumbered Cash, Ending	$ 13,057		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 143,596	$ 141,928	$ 1,668
Delinquent tax	351	-	351
Motor vehicle tax	8,915	8,294	621
Commercial vehicle tax	524	514	10
Watercraft tax	-	107	[107]
Recreational vehicle tax	204	173	31
16/20M vehicle tax	-	1,426	[1,426]
Miscellaneous revenues	708,807	722,241	[13,434]
Total Receipts	862,397	$ 874,683	$ [12,286]
Expenditures			
Personal services	510,931	$ 670,000	$ [159,069]
Contractual services	172,237	188,000	[15,763]
Commodities	61,025	125,000	[63,975]
Capital outlay	19,249	40,000	[20,751]
Neighborhood revitalization	4,024	4,079	[55]
Total Expenditures	767,466	$ 1,027,079	$ [259,613]
Receipts Over [Under] Expenditures	94,931		
Unencumbered Cash, Beginning	304,076		
Unencumbered Cash, Ending	$ 399,007		

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

	Actual	Budget	Variance Over [Under]
Receipts			
Charges for services	$ 14,235	$ 14,300	$ [65]
Total Receipts	14,235	$ 14,300	$ [65]
Expenditures			
Contractual services	11,125	$ 20,000	$ [8,875]
Total Expenditures	11,125	$ 20,000	$ 8,875
Receipts Over [Under] Expenditures	3,110		
Unencumbered Cash, Beginning	465,146		
Unencumbered Cash, Ending	$ 468,256		

SCHEDULE 3

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

Receipts	
Intergovernmental	$ 150,018
Reimbursements	3,895
Total Receipts	153,913
Expenditures	
Personal services	105,604
Contractual services	1,875
Commodities	20,013
Capital outlay	2,203
Total Expenditures	129,695
Receipts Over [Under] Expenditures	24,218
Unencumbered Cash, Beginning	88,646
Unencumbered Cash, Ending	$ 112,864

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Taxation and Clearing Accounts	$ 10,815,383	$ 33,903,069	$ 31,962,079	$ 12,756,373
Inmate Account	11,314	16,845	10,181	17,978
Sheriff	-	61,632	61,632	-
Senior Center	6,731	67,758	68,180	6,309
District Court	141,616	258,305	259,084	140,837
Law Library	21,271	5,026	3,249	23,048
Total Agency Funds	$ 10,996,315	$ 34,312,635	$ 32,364,405	$ 12,944,545