COMANCHE COUNTY, KANSAS

DECEMBER 31, 2021

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VOGEL PIERCE FARIS
Chartered

COMANCHE COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Comanche County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Comanche 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 matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" 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 the 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—Summary of Significant Accounting Policies.

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.

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Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1—Summary of Significant Accounting Policies, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for 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.

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 generally accepted auditing standards (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 generally accepted auditing standards, 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 receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information 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—Summary of Significant Accounting Policies.



Certified Public Accountants

Hutchinson, Kansas
August 24, 2022

COMANCHE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 750,287	$ 1,574,244	$ 1,603,686	$ 720,845	$ 61,588	$ 782,433
SPECIAL PURPOSE FUNDS						
Road and Bridge	67,184	1,206,989	1,116,608	157,565	99,953	257,518
Special Bridge	276,279	239,555	231,396	284,438	-	284,438
Noxious Weed	45,770	17,268	37,530	25,508	701	26,209
Extension Council	12,336	124,036	110,000	26,372	30,000	56,372
County Health	32,629	214,693	199,643	47,679	841	48,520
County Fire	97,755	158,134	149,571	106,318	10,842	117,160
Election	37,782	9,625	21,211	26,196	-	26,196
Hospital Maintenance	34,392	405,587	408,096	31,883	-	31,883
Employee Benefits	473,309	773,424	738,418	508,315	-	508,315
Ambulance	212,182	180,892	299,492	93,582	3,367	96,949
County Building	167,929	33,457	34,917	166,469	233	166,702
Appraiser's Cost	60,154	134,530	135,786	58,898	398	59,296
Airport Maintenance	1,394	35,929	30,141	7,182	253	7,435
Special Alcohol and Drug	28,770	2,432	-	31,202	-	31,202
Emergency 911	39,249	60,080	51,215	48,114	577	48,691
Ambulance Special Equipment	128,056	70,000	7,500	190,556	-	190,556
Noxious Weed Capital Outlay	8,179	-	-	8,179	-	8,179
Motor Vehicle Operating	3,661	18,855	13,624	8,892	-	8,892
Equipment Reserve	2,131,674	-	-	2,131,674	-	2,131,674
Special Machinery	23,030	1,171	-	24,201	-	24,201
Special Highway Improvement	123,961	-	97,523	26,438	-	26,438
Special Fire Equipment	452,653	53,100	43,103	462,650	-	462,650
Airport Memorial	2,450	-	-	2,450	-	2,450
CARES Act	56,825	165,215	59,395	162,645	2,570	165,215
Register of Deeds Technology	19,274	4,696	1,152	22,818	-	22,818
County Clerk Technology	4,373	1,165	1,709	3,829	-	3,829
County Treasurer Technology	5,100	1,268	2,803	3,565	-	3,565
P.A.T.F.	3,014	734	377	3,371	-	3,371
EMT Grant	7,166	485	-	7,651	-	7,651
Concealed Weapon Fees	4,215	98	-	4,313	-	4,313
Special Law Enforcement Trust	4,063	-	-	4,063	-	4,063
Registered Offender Fees	1,320	460	-	1,780	-	1,780
Health Grant	809	-	-	809	-	809
BOND AND INTEREST FUND						
Hospital Bond and Interest	47,030	300,520	303,550	44,000	-	44,000
TOTAL REPORTING ENTITY	$ 5,364,254	$ 5,788,642	$ 5,698,446	$ 5,454,450	$ 211,323	$ 5,665,773

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

COMANCHE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

COMPOSITION OF CASH		
Checking accounts	$	3,656,096
Savings accounts		1,058,571
Certificates of deposit		5,700,000
Cash and cash items		15,846
		10,430,513
Other accounts		
Comanche County District Court		
State of Kansas - Clerk of the District Court - checking account		12,000
Law Library		
Checking account		4,487
Savings account		5,738
TOTAL		10,452,738
AGENCY FUNDS (SCHEDULE 3)		(4,786,965)
TOTAL REPORTING ENTITY	$	5,665,773

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

COMANCHE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Comanche County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This financial statement includes all of the funds for which the County directly administers and controls, but does not include related municipal entities. Related municipal entities of the County are as follows:

Comanche County Hospital

The Hospital's Board operates the Comanche County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Comanche County Extension Council

The Comanche County Extension Council (the Council) provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons of the County. The Council is a related municipal entity of the County because of their fiscal dependency. The Council has an elected executive board. The County annually budgets an appropriation for the Council. The Council's financial statements are available at their offices.

Fund 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.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2021:

General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds

Used to account for the accumulation of resources for and the payment of interest and principal on long-term debt.

Agency Funds

Used to account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* 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 reporting the 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 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 municipality to use the regulatory basis of accounting.

Budgetary Information

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

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

If a municipality holds a revenue neutral rate hearing, the timeline for adoption of the final budget is adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing as part of the process for adoption of the 2022 budget.

The statutes allow for the governing body to increase the original 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. There were no such amended budgets for the year ended December 31, 2021.

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

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County Funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in the financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

Kansas statute K.S.A. 12-1675, authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the U.S. government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years and the Kansas Municipal Investment Pool.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

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 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 Federal Deposit Insurance Corporation (FDIC) coverage.

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 (KMIP). The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2021, the County's carrying amount of deposits was $10,436,892 and the bank balance was $10,520,073. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $1,031,026 was covered by FDIC insurance and $9,489,047 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County may invest funds in U.S. obligations and KMIP.

As of December 31, 2021, the County had no such investments.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following:

Issue	Date Issued	Interest Rate	Amount of Issue	Year of Final Maturity
General Obligation Bonds				
Refunding bonds - Series 2015-A	11/10/15	2.00%-3.00%	$ 2,810,000	2027

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Hospital Improvements					
Refunding - Series 2015-A	$ 1,785,000	$ -	$ 250,000	$ 1,535,000	$ 53,550

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

General Obligation Bonds	Principal	Interest
2022	$ 250,000	$ 46,050
2023	255,000	38,550
2024	255,000	30,900
2025	260,000	23,250
2026	260,000	15,450
2027	255,000	7,650
	$ 1,535,000	$ 161,850

NOTE 5—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 the Comprehensive Annual Financial Report, which can be found on KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County for KPERS were $124,080 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $879,304. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the 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 publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

NOTE 6—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2021:

From Fund	To Fund	Amount	Statutory Authority
Motor Vehicle Operating	General	$ 3,660	K.S.A. 8-145
County Fire	Special Fire Equipment	50,000	K.S.A. 19-3612c
Ambulance	Ambulance Special Equipment	70,000	K.S.A. 12-110d

NOTE 7—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; injuries to employees; and natural disasters. The County has been unable to obtain 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 the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage. There were no significant reductions in coverage during the past fiscal year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Medical benefits were provided to employees and their eligible dependents through commercial insurance.

NOTE 8—OTHER LONG-TERM LIABILITIES

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability 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 was set at 1% for the year ended December 31, 2021.

NOTE 9—COMMITMENTS AND CONTINGENCIES

Litigation

The County has been subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the possible outcome and liability that may result from these matters cannot be reasonably determined.

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2021, the County's share of tax rebates totaled $49,760.

COMANCHE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGETED FUNDS ONLY)
For Year Ended December 31, 2021

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 1,616,988	$ 283,504	$ 1,900,492	$ 1,603,686	$ (296,806)
SPECIAL PURPOSE FUNDS					
Road and Bridge	1,079,850	43,297	1,123,147	1,116,608	(6,539)
Special Bridge	319,488	-	319,488	231,396	(88,092)
Noxious Weed	37,500	-	37,500	37,530	30
Extension Council	125,000	-	125,000	110,000	(15,000)
County Health	122,400	144,129	266,529	199,643	(66,886)
County Fire	218,491	-	218,491	149,571	(68,920)
Election	35,000	-	35,000	21,211	(13,789)
Hospital Maintenance	408,096	-	408,096	408,096	-
Employee Benefits	923,500	-	923,500	738,418	(185,082)
Ambulance	305,000	1,161	306,161	299,492	(6,669)
County Building	188,727	-	188,727	34,917	(153,810)
Appraiser's Cost	148,800	2,563	151,363	135,786	(15,577)
Airport Maintenance	34,000	-	34,000	30,141	(3,859)
Special Alcohol and Drug	24,527	-	24,527	-	(24,527)
Emergency 911	87,200	-	87,200	51,215	(35,985)
Ambulance Special Equipment	51,293	-	51,293	7,500	(43,793)
Noxious Weed Capital Outlay	8,179	-	8,179	-	(8,179)
BOND AND INTEREST FUND					
Hospital Bond and Interest	318,650	-	318,650	303,550	(15,100)

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,077,143	$ 1,036,522	$ 40,621
Delinquent tax	9,217	1,000	8,217
Interest and charges on delinquent taxes	8,660	2,500	6,160
Motor vehicle tax	54,337	52,902	1,435
Recreational vehicle tax	575	561	14
16/20M truck tax	16,360	15,326	1,034
Watercraft tax	-	322	(322)
Commercial vehicle registration fees	-	1,596	(1,596)
Mineral tax	11,677	29,000	(17,323)
Neighborhood revitalization	(13,321)	(12,140)	(1,181)
Licenses, permits, and fees			
Officers' fees	44,251	30,000	14,251
Transfer from - Motor Vehicle Operating Fund	3,660	6,000	(2,340)
Antique motor vehicle registration fees	1,385	600	785
Diversion and attorney fees	6,020	3,000	3,020
Uses of money and property			
Interest on idle fund investments	22,183	30,000	(7,817)
Other			
Reimbursements	44,789	3,000	41,789
Reimbursements - Health Department	12,500	12,500	-
Reimbursement - road improvements	241,715	-	241,715
Solid waste user fees	9,550	7,500	2,050
Miscellaneous	23,543	-	23,543
TOTAL RECEIPTS	1,574,244	1,220,189	354,055

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 34,445	$ 34,200	$ 245
Supplies and services	2,382	2,270	112
Department total	36,827	36,470	357
County Clerk			
Personal services	79,838	85,000	(5,162)
Supplies and services	14,065	13,900	165
Department total	93,903	98,900	(4,997)
County Treasurer			
Personal services	94,081	92,000	2,081
Supplies and services	13,915	20,000	(6,085)
Department total	107,996	112,000	(4,004)
County Attorney			
Personal services	57,569	46,000	11,569
Supplies and services	2,460	4,000	(1,540)
Department total	60,029	50,000	10,029
Register of Deeds			
Personal services	80,980	85,000	(4,020)
Supplies and services	11,236	10,000	1,236
Department total	92,216	95,000	(2,784)
Sheriff			
Personal services	225,500	225,000	500
Supplies and services	105,529	105,000	529
K-9 expenses	107	2,500	(2,393)
Department total	331,136	332,500	(1,364)

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Courthouse General			
Personal services	$ 34,951	$ 17,500	$ 17,451
Supplies and services	205,052	150,000	55,052
Courthouse and legal publications	337	2,500	(2,163)
Computer replacement and support	-	5,000	(5,000)
Legal expenses	141	3,000	(2,859)
Capital outlay	-	20,000	(20,000)
Road improvements	241,715	-	241,715
Other	-	10,000	(10,000)
Department total	482,196	208,000	274,196
Unified Court			
Supplies and services	34,124	32,500	1,624
Capital outlay	-	7,000	(7,000)
District expenses	-	2,500	(2,500)
Department total	34,124	42,000	(7,876)
Solid Waste			
Personal services	26,663	30,000	(3,337)
Supplies and services	9,899	20,000	(10,101)
Department total	36,562	50,000	(13,438)
Emergency Services Dispatching			
Personal services	170,261	185,000	(14,739)
Supplies and services	10,394	10,000	394
Department total	180,655	195,000	(14,345)
Emergency Management			
Personal services	13,039	24,000	(10,961)
Supplies and services	1,223	2,500	(1,277)
Department total	14,262	26,500	(12,238)

COMANCHE COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Appropriations			
Agency on Aging	$ 600	$ 600	$ -
Airport improvements	-	7,000	(7,000)
CASA	1,000	1,000	-
Conservation District	20,000	20,000	-
Fair building	4,082	4,082	-
Fair premiums	4,500	4,500	-
Heritage Trust fees	1,718	1,000	718
Historical records	2,500	2,500	-
Mental health	15,656	15,656	-
Mental retardation	14,280	14,280	-
Prisoner care	30,044	60,000	(29,956)
Public safety vehicle	39,400	40,000	(600)
Stabilization	-	200,000	(200,000)
Total appropriations	133,780	370,618	(236,838)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,603,686	1,616,988	(13,302)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	283,504	(283,504)
TOTAL FOR COMPARISON	1,603,686	1,900,492	(296,806)
RECEIPTS OVER (UNDER) EXPENDITURES	(29,442)	(396,799)	367,357
UNENCUMBERED CASH, JANUARY 1	750,287	396,799	353,488
UNENCUMBERED CASH, DECEMBER 31	$ 720,845	$ -	$ 720,845

COMANCHE COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 905,350	$ 871,168	$ 34,182
Delinquent tax	7,589	1,000	6,589
Motor vehicle tax	47,274	48,351	(1,077)
Recreational vehicle tax	496	514	(18)
16/20M truck tax	11,803	14,008	(2,205)
Commercial vehicle registration fees	-	1,458	(1,458)
Watercraft tax	-	292	(292)
Special highway fuel tax	177,866	132,737	45,129
Neighborhood revitalization	(11,196)	(7,646)	(3,550)
Reimbursements	53,297	10,000	43,297
Miscellaneous	14,510	-	14,510
TOTAL RECEIPTS	1,206,989	1,071,882	135,107
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	434,650	475,000	(40,350)
Supplies and services	472,886	404,850	68,036
Capital outlay	151,359	100,000	51,359
Road improvement	57,713	100,000	(42,287)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,116,608	1,079,850	36,758
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	43,297	(43,297)
TOTAL FOR COMPARISON	1,116,608	1,123,147	(6,539)
RECEIPTS OVER (UNDER) EXPENDITURES	90,381	(7,968)	98,349
UNENCUMBERED CASH, JANUARY 1	67,184	7,968	59,216
UNENCUMBERED CASH, DECEMBER 31	$ 157,565	$ -	$ 157,565

COMANCHE COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 63,149	$ 60,778	$ 2,371
Delinquent tax	332	100	232
Motor vehicle tax	1,708	1,894	(186)
Recreational vehicle tax	18	20	(2)
16/20M truck tax	272	549	(277)
Commercial vehicle registration fees	-	57	(57)
Watercraft tax	-	11	(11)
Neighborhood revitalization	(781)	(387)	(394)
Reimbursements	174,857	-	174,857
TOTAL RECEIPTS	239,555	63,022	176,533
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	231,396	319,488	(88,092)
RECEIPTS OVER (UNDER) EXPENDITURES	8,159	(256,466)	264,625
UNENCUMBERED CASH, JANUARY 1	276,279	256,466	19,813
UNENCUMBERED CASH, DECEMBER 31	$ 284,438	$ -	$ 284,438

COMANCHE COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 15,287	$ 14,706	$ 581
Delinquent tax	210	150	60
Motor vehicle tax	1,503	1,474	29
Recreational vehicle tax	16	16	-
16/20M truck tax	441	427	14
Commercial vehicle registration fees	-	44	(44)
Watercraft tax	-	9	(9)
Neighborhood revitalization	(189)	(210)	21
TOTAL RECEIPTS	17,268	16,616	652
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	15,963	7,500	8,463
Supplies and services	21,567	30,000	(8,433)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	37,530	37,500	30
RECEIPTS OVER (UNDER) EXPENDITURES	(20,262)	(20,884)	622
UNENCUMBERED CASH, JANUARY 1	45,770	20,884	24,886
UNENCUMBERED CASH, DECEMBER 31	$ 25,508	$ -	$ 25,508

COMANCHE COUNTY, KANSAS

EXTENSION COUNCIL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 115,957	$ 111,574	$ 4,383
Delinquent tax	1,079	35	1,044
Motor vehicle tax	6,536	6,498	38
Recreational vehicle tax	69	69	-
16/20M truck tax	1,829	1,883	(54)
Commercial vehicle registration fees	-	196	(196)
Watercraft tax	-	39	(39)
Neighborhood revitalization	(1,434)	(1,382)	(52)
TOTAL RECEIPTS	124,036	118,912	5,124
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	110,000	125,000	(15,000)
RECEIPTS OVER (UNDER) EXPENDITURES	14,036	(6,088)	20,124
UNENCUMBERED CASH, JANUARY 1	12,336	6,088	6,248
UNENCUMBERED CASH, DECEMBER 31	$ 26,372	$ -	$ 26,372

COMANCHE COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 49,452	$ 47,595	$ 1,857
Delinquent tax	458	10	448
Motor vehicle tax	2,757	2,733	24
Recreational vehicle tax	29	29	-
16/20M truck tax	780	792	(12)
Commercial vehicle registration fees	-	82	(82)
Watercraft tax	-	17	(17)
Neighborhood revitalization	(612)	(601)	(11)
Grants and reimbursements	161,829	17,700	144,129
TOTAL RECEIPTS	214,693	68,357	146,336
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	91,820	81,900	9,920
Supplies and services	85,323	14,000	71,323
Capital outlay	-	4,000	(4,000)
Reimbursements			
Employee benefits	10,000	10,000	-
Operating expenses	12,500	12,500	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	199,643	122,400	77,243
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	144,129	(144,129)
TOTAL FOR COMPARISON	199,643	266,529	(66,886)
RECEIPTS OVER (UNDER) EXPENDITURES	15,050	(54,043)	69,093
UNENCUMBERED CASH, JANUARY 1	32,629	54,043	(21,414)
UNENCUMBERED CASH, DECEMBER 31	$ 47,679	$ -	$ 47,679

COMANCHE COUNTY, KANSAS

COUNTY FIRE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 142,087	$ 136,712	$ 5,375
Delinquent tax	1,741	500	1,241
Motor vehicle tax	10,926	10,655	271
Recreational vehicle tax	116	113	3
16/20M truck tax	3,272	3,087	185
Commercial vehicle registration fees	-	321	(321)
Watercraft tax	-	64	(64)
Neighborhood revitalization	(1,757)	(2,367)	610
Miscellaneous	1,749	-	1,749
TOTAL RECEIPTS	158,134	149,085	9,049
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	31,915	60,352	(28,437)
Supplies and services	67,656	138,539	(70,883)
Capital outlay	-	19,600	(19,600)
Transfer to - Special Fire Equipment Fund	50,000	-	50,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	149,571	218,491	(68,920)
RECEIPTS OVER (UNDER) EXPENDITURES	8,563	(69,406)	77,969
UNENCUMBERED CASH, JANUARY 1	97,755	69,406	28,349
UNENCUMBERED CASH, DECEMBER 31	$ 106,318	$ -	$ 106,318

COMANCHE COUNTY, KANSAS

ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 7,521	$ 7,229	$ 292
Delinquent tax	200	50	150
Motor vehicle tax	1,329	1,318	11
Recreational vehicle tax	14	14	-
16/20M truck tax	374	382	(8)
Commercial vehicle registration fees	-	40	(40)
Watercraft tax	-	8	(8)
Neighborhood revitalization	(93)	(262)	169
Reimbursements	280	-	280
TOTAL RECEIPTS	9,625	8,779	846
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	4,771	7,000	(2,229)
Supplies and services	16,440	28,000	(11,560)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	21,211	35,000	(13,789)
RECEIPTS OVER (UNDER) EXPENDITURES	(11,586)	(26,221)	14,635
UNENCUMBERED CASH, JANUARY 1	37,782	26,221	11,561
UNENCUMBERED CASH, DECEMBER 31	$ 26,196	$ -	$ 26,196

COMANCHE COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 378,953	$ 364,668	$ 14,285
Delinquent tax	3,490	500	2,990
Motor vehicle tax	22,148	22,730	(582)
Recreational vehicle tax	232	242	(10)
16/20M truck tax	5,450	6,585	(1,135)
Commercial vehicle registration fees	-	685	(685)
Watercraft tax	-	137	(137)
Neighborhood revitalization	(4,686)	(3,531)	(1,155)
TOTAL RECEIPTS	405,587	392,016	13,571
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	408,096	408,096	-
RECEIPTS OVER (UNDER) EXPENDITURES	(2,509)	(16,080)	13,571
UNENCUMBERED CASH, JANUARY 1	34,392	16,080	18,312
UNENCUMBERED CASH, DECEMBER 31	$ 31,883	$ -	$ 31,883

COMANCHE COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 715,130	$ 688,154	$ 26,976
Delinquent tax	5,709	1,000	4,709
Motor vehicle tax	34,133	33,738	395
Recreational vehicle tax	360	358	2
16/20M truck tax	9,747	9,774	(27)
Commercial vehicle registration fees	-	1,017	(1,017)
Watercraft tax	-	204	(204)
Neighborhood revitalization	(8,844)	(6,524)	(2,320)
Reimbursement - Health Department	10,000	10,000	-
Reimbursements and other	7,189	-	7,189
TOTAL RECEIPTS	773,424	737,721	35,703
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	439,577	520,000	(80,423)
Social Security	111,736	133,000	(21,264)
KPERS	139,180	168,000	(28,820)
Workers' compensation	22,224	70,000	(47,776)
Unemployment tax	961	2,500	(1,539)
Other insurance	24,740	25,000	(260)
Other	-	5,000	(5,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	738,418	923,500	(185,082)
RECEIPTS OVER (UNDER) EXPENDITURES	35,006	(185,779)	220,785
UNENCUMBERED CASH, JANUARY 1	473,309	185,779	287,530
UNENCUMBERED CASH, DECEMBER 31	$ 508,315	$ -	$ 508,315

COMANCHE COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 87,126	$ 83,790	$ 3,336
Delinquent tax	1,606	200	1,406
Motor vehicle tax	11,229	10,887	342
Recreational vehicle tax	119	116	3
16/20M truck tax	3,428	3,154	274
Commercial vehicle registration fees	-	328	(328)
Watercraft tax	-	66	(66)
Neighborhood revitalization	(1,077)	(1,118)	41
Collections for services	76,161	75,000	1,161
Grants and other reimbursements	2,300	-	2,300
TOTAL RECEIPTS	180,892	172,423	8,469
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	131,900	164,500	(32,600)
Supplies and services	97,592	110,500	(12,908)
Capital outlay	-	30,000	(30,000)
Transfer to - Ambulance Special Equipment Fund	70,000	-	70,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	299,492	305,000	(5,508)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	1,161	(1,161)
TOTAL FOR COMPARISON	299,492	306,161	(6,669)
RECEIPTS OVER (UNDER) EXPENDITURES	(118,600)	(132,577)	13,977
UNENCUMBERED CASH, JANUARY 1	212,182	132,577	79,605
UNENCUMBERED CASH, DECEMBER 31	$ 93,582	$ -	$ 93,582

COMANCHE COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 31,579	$ 30,389	$ 1,190
Delinquent tax	271	100	171
Motor vehicle tax	1,708	1,894	(186)
Recreational vehicle tax	18	20	(2)
16/20M truck tax	272	549	(277)
Commercial vehicle registration fees	-	57	(57)
Watercraft tax	-	11	(11)
Neighborhood revitalization	(391)	(387)	(4)
TOTAL RECEIPTS	33,457	32,633	824
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvements	34,917	188,727	(153,810)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,460)	(156,094)	154,634
UNENCUMBERED CASH, JANUARY 1	167,929	156,094	11,835
UNENCUMBERED CASH, DECEMBER 31	$ 166,469	$ -	$ 166,469

COMANCHE COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 123,003	$ 118,363	$ 4,640
Delinquent tax	1,179	200	979
Motor vehicle tax	7,370	7,521	(151)
Recreational vehicle tax	77	80	(3)
16/20M truck tax	1,859	2,179	(320)
Commercial vehicle registration fees	-	227	(227)
Watercraft tax	-	45	(45)
Neighborhood revitalization	(1,521)	(1,181)	(340)
Copies and reimbursements	2,563	-	2,563
TOTAL RECEIPTS	134,530	127,434	7,096
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	77,013	90,000	(12,987)
Supplies and services	49,573	47,800	1,773
Capital outlay	-	-	-
GIS maintenance and projects	9,200	11,000	(1,800)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	135,786	148,800	(13,014)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	2,563	(2,563)
TOTAL FOR COMPARISON	135,786	151,363	(15,577)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,256)	(21,366)	20,110
UNENCUMBERED CASH, JANUARY 1	60,154	21,366	38,788
UNENCUMBERED CASH, DECEMBER 31	$ 58,898	$ -	$ 58,898

COMANCHE COUNTY, KANSAS

AIRPORT MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 31,765	$ 30,562	$ 1,203
Delinquent tax	187	50	137
Motor vehicle tax	1,087	1,196	(109)
Recreational vehicle tax	11	13	(2)
16/20M truck tax	184	346	(162)
Commercial vehicle registration fees	-	36	(36)
Watercraft tax	-	7	(7)
Neighborhood revitalization	(393)	(162)	(231)
Fuel and hangar rent	3,088	2,500	588
TOTAL RECEIPTS	35,929	34,548	1,381
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,899	-	1,899
Supplies and services	28,242	34,000	(5,758)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	30,141	34,000	(3,859)
RECEIPTS OVER (UNDER) EXPENDITURES	5,788	548	5,240
UNENCUMBERED CASH, JANUARY 1	1,394	(548)	1,942
UNENCUMBERED CASH, DECEMBER 31	$ 7,182	$ -	$ 7,182

COMANCHE COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 2,432	$ 1,100	$ 1,332
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug abuse programs	-	24,527	(24,527)
RECEIPTS OVER (UNDER) EXPENDITURES	2,432	(23,427)	25,859
UNENCUMBERED CASH, JANUARY 1	28,770	23,427	5,343
UNENCUMBERED CASH, DECEMBER 31	$ 31,202	$ -	$ 31,202

COMANCHE COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 59,992	$ 60,000	$ (8)
Interest	88	100	(12)
TOTAL RECEIPTS	60,080	60,100	(20)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Equipment and services	51,215	87,200	(35,985)
RECEIPTS OVER (UNDER) EXPENDITURES	8,865	(27,100)	35,965
UNENCUMBERED CASH, JANUARY 1	39,249	27,100	12,149
UNENCUMBERED CASH, DECEMBER 31	$ 48,114	$ -	$ 48,114

COMANCHE COUNTY, KANSAS

AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	$ 70,000	$ -	$ 70,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	7,500	51,293	(43,793)
RECEIPTS OVER (UNDER) EXPENDITURES	62,500	(51,293)	113,793
UNENCUMBERED CASH, JANUARY 1	128,056	51,293	76,763
UNENCUMBERED CASH, DECEMBER 31	$ 190,556	$ -	$ 190,556

COMANCHE COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Noxious Weed Fund	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	8,179	(8,179)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(8,179)	8,179
UNENCUMBERED CASH, JANUARY 1	8,179	8,179	-
UNENCUMBERED CASH, DECEMBER 31	$ 8,179	$ -	$ 8,179

COMANCHE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

Schedule 2-19
Page 1 of 2

	Motor Vehicle Operating	Equipment Reserve	Special Machinery	Special Highway Improvement	Special Fire Equipment	Airport Memorial	CARES Act	Register of Deeds Technology
RECEIPTS								
Fees	$ 18,855	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,664
Grants	-	-	-	-	3,100	-	165,103	-
Interest income	-	-	-	-	-	-	112	32
Reimbursements	-	-	1,171	-	-	-	-	-
Transfer from:								
General Fund	-	-	-	-	-	-	-	-
Road and Bridge Fund	-	-	-	-	-	-	-	-
County Fire Fund	-	-	-	-	50,000	-	-	-
TOTAL RECEIPTS	18,855	-	1,171	-	53,100	-	165,215	4,696
EXPENDITURES AND TRANSFERS								
Personal services	3,305	-	-	-	-	-	-	-
Supplies and services	6,659	-	-	97,523	-	-	52,700	1,152
Capital outlay	-	-	-	-	43,103	-	6,695	-
Transfer to - General Fund	3,660	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	13,624	-	-	97,523	43,103	-	59,395	1,152
RECEIPTS OVER (UNDER) EXPENDITURES	5,231	-	1,171	(97,523)	9,997	-	105,820	3,544
UNENCUMBERED CASH, JANUARY 1	3,661	2,131,674	23,030	123,961	452,653	2,450	56,825	19,274
UNENCUMBERED CASH, DECEMBER 31	$ 8,892	$ 2,131,674	$ 24,201	$ 26,438	$ 462,650	$ 2,450	$ 162,645	$ 22,818

COMANCHE COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

	County Clerk Technology	County Treasurer Technology	P.A.T.F.	EMT Grant	Concealed Weapon Fees	Special Law Enforcement Trust	Registered Offender Fees	Health Grant
RECEIPTS								
Fees	$ 1,165	$ 1,268	$ 734	$ -	$ 98	$ -	$ 460	$ -
Forfeitures	-	-	-	-	-	-	-	-
Grants and reimbursements	-	-	-	485	-	-	-	-
TOTAL RECEIPTS	1,165	1,268	734	485	98	-	460	-
EXPENDITURES AND TRANSFERS								
Supplies and services	1,709	2,803	377	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	1,709	2,803	377	-	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(544)	(1,535)	357	485	98	-	460	-
UNENCUMBERED CASH, JANUARY 1	4,373	5,100	3,014	7,166	4,215	4,063	1,320	809
UNENCUMBERED CASH, DECEMBER 31	$ 3,829	$ 3,565	$ 3,371	$ 7,651	$ 4,313	$ 4,063	$ 1,780	$ 809

COMANCHE COUNTY, KANSAS

BOND AND INTEREST FUND

HOSPITAL BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 280,203	$ 269,624	$ 10,579
Delinquent tax	2,696	-	2,696
Motor vehicle tax	16,468	16,525	(57)
Recreational vehicle tax	173	176	(3)
16/20M truck tax	4,445	4,787	(342)
Commercial vehicle registration fees	-	498	(498)
Watercraft tax	-	100	(100)
Neighborhood revitalization	(3,465)	(3,605)	140
TOTAL RECEIPTS	300,520	288,105	12,415
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bond principal	250,000	250,000	-
Bond interest	53,550	53,550	-
Commission and postage	-	100	(100)
Future debt service	-	15,000	(15,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	303,550	318,650	(15,100)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,030)	(30,545)	27,515
UNENCUMBERED CASH, JANUARY 1	47,030	30,545	16,485
UNENCUMBERED CASH, DECEMBER 31	$ 44,000	$ -	$ 44,000

COMANCHE COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2021

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Taxes	$ 4,743,935	$ 6,344,118	$ 6,410,052	$ 4,678,001
Redemptions	12,371	49,451	43,248	18,574
Delinquent Personal Property Tax	11,617	13,170	24,372	415
Delinquent Tax - partial payments	15,466	41,807	42,472	14,801
Motor Vehicle Tax	83,640	406,701	407,096	83,245
Commercial Vehicle Fees	187	30,809	30,901	95
Mineral Production Tax	-	23,355	23,355	-
Neighborhood Revitalization	(63,419)	94,351	83,500	(52,568)
TOTAL DISTRIBUTABLE FUNDS	4,803,797	7,003,762	7,064,996	4,742,563
STATE FUNDS				
Educational Building	-	31,877	31,877	-
Institutional Building	-	15,939	15,939	-
Motor Vehicle				
Educational Building	-	2,614	2,614	-
Institutional Building	-	1,307	1,307	-
Sales and Compensating Tax	11,465	146,233	146,073	11,625
Game Licenses	-	4,774	4,774	-
Motor Vehicle Licenses	280	181,334	181,190	424
Drivers' Licenses	264	4,792	5,060	(4)
TOTAL STATE FUNDS	12,009	388,870	388,834	12,045
SUBDIVISION FUNDS				
Schools	1,198	1,714,781	1,711,676	4,303
Cities	-	569,867	569,867	-
Townships	-	20,187	20,187	-
Cemeteries	-	30,413	30,413	-
Libraries	-	139,405	139,405	-
TOTAL SUBDIVISION FUNDS	1,198	2,474,653	2,471,548	4,303
OTHER AGENCY FUNDS				
Comanche County - flex benefits	877	2,580	1,712	1,745
Long/short	968	934	934	968
Comanche County Angel Fund	3,116	-	-	3,116
Clerk of District Court	2,150	171,549	161,699	12,000
Law Library	8,515	1,715	5	10,225
TOTAL OTHER AGENCY FUNDS	15,626	176,778	164,350	28,054
TOTAL	$ 4,832,630	$ 10,044,063	$ 10,089,728	$ 4,786,965