COUNTY OF ANDERSON, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2021

County of Anderson, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2021

TABLE OF CONTENTS

Item	Page Number
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Summary of Cash Receipts, Expenditures and Unencumbered Cash	4-5
Notes to Financial Statements	6-16
ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	17
Schedule 2	
Statement of Receipts and Expenditures - Individually Presented by Fund	
General Fund	18-21
Special Purpose Funds	
Ambulance Fund	22
Conservation District Fund	23
Direct Election Fund	24
Employee Benefits Fund	25
EMS Tax Lid Reserve Fund	26
Fair Building Fund	27
Health Fund	28
Historical Society Fund	29
Mental Health Fund	30
Intellectual Disabilities Fund	31
Noxious Weed Fund	32
Reappraisal Fund	33
Road and Bridge Fund	34
Rural Fire District No. 1 Fund	35
Service Program for the Elderly Fund	36
Special Alcohol Program Fund	37
Special Bridge Fund	38
Special Liability Fund	39
Special Park and Recreation Fund	40
Special Ambulance Vehicle Fund	41
Special Capital Improvement Fund	42
Special Equipment Reserve Fund	43
Jail Sales Tax Reserve Fund	44
Jail/Sheriff Maintenance Reserve Fund	45
Special Highway Fund	46
Special Machinery Fund	47
Special Rural Fire Equipment Fund	48
Welda Sewer District Fund	49
Emergency Telephone Service Fund	50
Wireless Emergency Telephone Service Fund	51

County of Anderson, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2021

TABLE OF CONTENTS

Item		Page Number
	Bond and Interest Funds	
	Bond and Interest Fund	52
	Hospital Bond and Interest Fund	53
	Welda Sewer Bond and Interest Fund	54
	Law Enforcement Center Bond Reserve Fund	55
	Business Funds	
	Solid Waste Disposal Fund	56
	Trust Funds	
	Special Auto Fund	57
	Prosecuting Attorney Training Fund	58
	Special Law Enforcement Trust Fund	59
	Special Sex Offender Fee Trust Fund	60
	Inmate Commissary Fund	61
	Register of Deeds Technology Fund	62
	County Clerk Technology Fund	63
	County Treasurer Technology Fund	64
	Special Prosecutor's Trust Fund	65
	Prosecuting Attorney Check Fees Fund	66
	DARE Grant Fund	67
	SPARK Grant Program Fund	68
	CDBG COVID Grant Fund	69
	American Rescue Plan Fund	70
	Employee Benefit Trust Fund	71
	Sheriff Bulletproof Vest Grant Fund	72
	Diversion Fees Fund	73
	Veterans' Memorial Fund	74
	Ethanol Plant Tax Reserve Fund	75
Schedule 3		
	Summary of Cash Receipts, Disbursements and Balances - Agency Funds	76-77

Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Anderson County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial 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 opinion. 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.

Other Matters

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Anderson County, Kansas, as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated November 10, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

December 19, 2022

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 752,256	4,667,513	4,927,011	492,758	99,096	591,854
Special Purpose:						
Ambulance	70,863	562,294	589,296	43,861		43,861
Conservation District	7,085	46,559	50,000	3,644		3,644
Direct Election	7,846	60,012	61,728	6,130	93	6,223
Employee Benefits	505,339	1,254,450	1,557,549	202,240	22,807	225,047
EMS Tax Lid Reserve	202,783			202,783		202,783
Fair Building	1,258	7,895	8,500	653		653
Health	12,343	83,314	89,000	6,657		6,657
Historical Society	4,242	28,291	30,300	2,233		2,233
Mental Health	11,982	80,140	85,651	6,471		6,471
Intellectual Disabilities	6,523	43,309	46,586	3,246		3,246
Noxious Weed	24,458	147,317	152,458	19,317	1,095	20,412
Reappraisal	47,531	286,493	295,781	38,243	5,561	43,804
Road and Bridge	651,867	3,283,971	3,386,271	549,567	211,093	760,660
Rural Fire District No. 1	5,467	429,955	433,962	1,460	9,568	11,028
Service Program for the Elderly	11,375	78,908	84,000	6,283		6,283
Special Alcohol Program		4,931	4,931			
Special Bridge	322,987	173,958	338,171	158,774	2,778	161,552
Special Liability	21,626	31,920	45,000	8,546		8,546
Special Park and Recreation	25,610	1,839	14,656	12,793		12,793
Special Ambulance Equipment	86,376			86,376		86,376
Special Capital Improvement	727,625	637,297	10,592	1,354,330		1,354,330
Special Equipment Reserve	1,263,884	27,255	153,270	1,137,869		1,137,869
Jail Sales Tax Reserve	748,968	594,528	438,054	905,442		905,442
Jail/Sheriff Reserve	880,480	76,000	86,909	869,571		869,571
Special Highway	286,244	332,000	200,000	418,244		418,244
Special Machinery	342,011			342,011		342,011
Special Rural Fire Equipment	171,575	245,200	37,798	378,977		378,977
Welda Sewer District	78,180	23,199	35,599	65,780	233	66,013
Emergency Telephone Service	76,787	60,094	47,366	89,515		89,515
Wireless Emergency Telephone Service	5,082	17	420	4,679		4,679
Bond and Interest:						
Bond and Interest	55,249	220,634	242,125	33,758		33,758
Hospital Bond and Interest	330,643	1,527,838	1,587,797	270,684		270,684
Welda Sewer Bond and Interest	205	19,798	19,798	205		205
Law Enforcement Center Bond Reserve	705,501	89,913		795,414		795,414
Business:						
Solid Waste	534,033	290,226	317,861	506,398	11,250	517,648

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

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:						
Special Auto	17,454	311,072	265,882	62,644	14,118	76,762
Prosecuting Attorney Training	7,527	945	502	7,970		7,970
Special Law Enforcement Trust	8,774	1,388	100	10,062		10,062
Special Sex Offender Fee Trust	7,029	3,340	4,955	5,414		5,414
Inmate Commissary	4,820	69,939	72,679	2,080	2,449	4,529
Register of Deeds Technology	54,724	13,021	12,711	55,034	2,504	57,538
County Clerk Technology	8,477	3,241		11,718		11,718
County Treasurer Technology	13,363	3,258	5,219	11,402	3,930	15,332
Special Prosecutor's Trust	684			684		684
Prosecuting Attorney Check Fees	482	36		518		518
D.A.R.E. Grant	2,977	1,895	1,323	3,549		3,549
SPARK Program Grant	3,250		3,250			
CDBG COVID Grant		16,087	16,087			
American Rescue Plan		763,162	230,764	532,398		532,398
Employee Benefit Trust	15,701	20,000	21,668	14,033		14,033
Sheriff Bulletproof Vest Grant	4,221	699	2,387	2,533		2,533
Diversion Fees	9,431	11,167	3,942	16,656		16,656
Veteran's Memorial	158,742	3,100	82,263	79,579		79,579
Ethanol Plant Tax Refund Reserve	1,454,351	181,356		1,635,707		1,635,707
Total Primary Government (1)	10,758,291	16,820,774	16,102,172	11,476,893	386,575	11,863,468

Composition of Cash:	
Cash and Cash Items on Hand	457
Demand Deposits	21,935,290
State Municipal Investment Pool	292,227
Less: Agency Funds	(10,364,509)
Adjustment for Rounding	3
Total Primary Government (1)	11,863,468

(1) Excluding Agency Funds

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

The County of Anderson, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Anderson, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. Basis of Presentation

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.

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

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

Special Purpose Funds--used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

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

Business Funds--funds financed in whole or in part by fees charged to users of the goods or services.

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

Agency Funds--funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. Basis of Accounting

Statutory Basis of Accounting - The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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

Departure from accounting principles generally accepted in the United States of America - The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise 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 local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2021, the County amended the budgets of the following funds, in the amounts indicated:

		Original Budget	Amended Budget
Road and Bridge Fund	$	3,060,985	3,946,000
Solid Waste Fund		201,000	400,000

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality 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 projects funds, fiduciary funds, and the following special revenue funds:

EMS Tax Lid Reserve Fund
Special Ambulance Vehicle Fund
Special Equipment Reserve Fund
Jail/Sheriff Maintenance Reserve Fund
Special Highway Fund
Special Machinery Fund
Special Rural Fire Equipment Fund

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.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Deposits and Investments

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

Investment Type		Book Value	Fair Value
Kansas Municipal Investment Pool	$	292,227	292,227

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 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.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

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. In addition to this statutory provision, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

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 not designated any peak periods.

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 and the County's investment policy requires 100% collateralization at all times.

At December 31, 2021, the carrying amount of the County's deposits was $21,935,290 and the bank balance was $22,503,682. Of the bank balance, $1,644,307 was secured by federal depository insurance and the remaining $20,859,375 was collateralized securities held by the pledging financial institution's agents in the County's name.

At December 31, 2021, the County had invested $292,227 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements 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.

Vacation and Sick Pay

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of 160 hours vacation time (200 hours if the employee has been with the County more than 10 years and 240 hours if the employee has been with the County more than 20 years) and a maximum accumulation of 480 hours sick pay. Upon termination, with at least 2 weeks' notice, employees are paid for all earned, but unused vacation time, and 50% of earned but unused sick leave. Policies prohibit payment for vacation time in lieu of time off.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2021, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

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. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $531,565 for KPERS and $139,540 for KP&F for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $2,041,030 and $763,100 for KP&F. 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 website at www.kpers.org or can be obtained as described above.

General Long-Term Debt

On December 28, 2017, the County issued $9,685,000 in General Obligation Advance Refunding Bonds. The proceeds of these bonds were placed in a trust and will be used to retire $8,160,000 of the County's outstanding 2013 Hospital Bonds, plus to cover interest on those refunded bonds until their call date on August 1, 2023. The $8,160,000 in advance refunded bonds will be called and retired by the escrow trustee on August 1, 2023. These bonds have been considered defeased by the County, and have been removed from the schedule of long term debt shown below.

On October 29, 2020, the County issued $14,095,000 in General Obligation Advance Refunding Bonds. The proceeds of these bonds were placed in a trust and will be used to retire an additional $12,205,000 of the County's outstanding 2013 Hospital Bonds, plus to cover interest on those refunded bonds until their call date on August 1, 2023. The $12,205,000 in advance refunded bonds will be called and retired by the escrow trustee on August 1, 2023, the same date as the $8,160,000 noted above. These bonds have been considered defeased by the County, and have been removed from the schedule of long term debt shown below.

Lease Purchase Agreement

At December 31, 2021, the County was obligated under three lease purchase agreements. Details of these agreements, along with payments due subsequent to December 31, 2021, are presented below.

Changes in Outstanding Debt

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Agreements:									
Jail Building Refinance	2.0-2.125%	08/04/16	$ 3,305,000	08/01/25	1,785,000		400,000	1,385,000	36,406
Fire Truck	3.77%	08/13/18	206,800	01/15/26	133,246		24,712	108,534	5,029
Fire Truck	2.84%	12/20/21	170,000	01/15/27	0	170,000		170,000	0
General Obligation Bonds:									
G.O. Hospital & Refunding Bonds	2.00-5.00%	08/01/13	25,455,000	08/01/43	1,845,000		600,000	1,245,000	59,156
G.O. Refunding Bonds	2.00-2.50%	07/02/15	2,370,000	08/01/26	1,370,000		210,000	1,160,000	32,125
G.O. Refunding Bonds	2.00-3.25%	12/28/17	9,685,000	08/01/38	9,355,000		75,000	9,280,000	298,594
G.O. Refunding Bonds	.45-2.75%	10/29/20	14,095,000	08/01/42	14,095,000		360,000	13,735,000	195,047
G.O. Sewer District Bonds 2007-A	4.125%	06/18/07	268,300	06/26/47	226,000		5,000	221,000	9,322
G.O. Sewer District Bonds 2007-B	4.125%	06/18/07	46,000	06/26/47	38,700		800	37,900	1,596
G.O. Sewer District Bonds 2007-C	4.125%	06/18/07	60,000	06/26/47	50,400		1,000	49,400	2,079
Total Contractual Indebtedness					28,898,346	170,000	1,676,512	27,391,834	639,354

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

	Lease Purchase Agreements		General Obligation Bonds		
	Principal	Interest	Principal	Interest	Total
2022	$ 405,000	28,406	1,196,900	634,672	2,264,978
2023	472,482	29,596	1,257,000	605,188	2,364,266
2024	484,714	19,064	1,292,100	574,618	2,370,496
2025	201,660	8,087	1,307,100	557,805	2,074,652
2026	63,671	3,101	1,303,300	539,212	1,909,284
2027-2031	36,007	1,024	5,529,800	2,419,520	7,986,351
2032-2036			6,230,700	1,704,742	7,935,442
2037-2041			7,378,300	674,748	8,053,048
2042-2046			213,800	18,244	232,044
2047			19,300	796	20,096
	1,663,534	89,278	25,728,300	7,729,545	35,210,657

C. Operating Transfers:

From	To	Statutory Authority	Amount
Jails Sales Tax Reserve Fund	General Fund	Bond Covenant	$ 438,054
Special Auto Fund	General Fund	K.S.A. 8-145	17,453
General Fund	Special Capital Improvement Fund	K.S.A. 19-120	637,297
General Fund	Special Equipment Reserve Fund	K.S.A. 19-119	1,255
Election Fund	Special Equipment Reserve Fund	K.S.A. 19-119	21,000
Reappraisal Fund	Special Equipment Reserve Fund	K.S.A. 19-119	5,000
General Fund	Jail/Sheriff Reserve Fund	Resolution	76,000
Road and Bridge Fund	Special Highway Fund	K.S.A. 68-590	332,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	K.S.A. 19-3612c	80,000
Welda Sewer District Fund	Welda Sewer District Bond and Interest Fund	Bond Covenant	19,798
General Fund	Law Enforcement Center Bond Reserve Fund	Resolution	89,913
General Fund	Special Auto Fund	Resolution	56,750
Employee Benefits Fund	Employee Benefit Trust Fund	Resolution	20,000
General Fund	Ethanol Plant Tax Refund Reserve Fund	Resolution	181,356

Note 4 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

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.

As part of their risk management plan, the County has joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of $200,000 for property coverage, $150,000 for crime coverage, and $250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of $1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Jail Building – Anderson County Public Building Commission

During 2007, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The purpose of this PBC was to issue revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were then secured by a Lease Agreement between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

Also during 2007, the County held a special election and gained approval for a special sales tax to pay for the construction and equipping of a jail facility. The proceeds of this sales tax will be used to pay the County's lease payments to the PBC.

During 2016, the PBC issued advance refunding bonds to refinance this outstanding debt. The proceeds of these advance refunding bonds, along with $620,000 provided by the County from the Law Enforcement Center Bond Reserve Fund, were used to shorten the projected payment schedule and reduce future interest payments. As a result, the payments due from the County under this lease were reduced substantially.

Note 5 Closure and Postclosure Care Costs of Landfill

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The final closure was completed during 1996. Engineer estimates made at the time of closing were that it would cost $21,200 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site.

Note 6 Ethanol Plant Tax Reserve

A large ethanol plant in the County has filed a formal protest with the Kansas Board of Tax Appeals, claiming that the taxable valuation of their plant is too high for one or more tax years. This protest will not likely be resolved for several years, and at that time, the County may be required to issue refunds of taxes already collected for the years under appeal. In order to hedge against this eventuality, the County has established the Ethanol Plant Tax Reserve Fund and transferred monies from the General Fund into this reserve. The monies in this reserve will be used to pay any future refunds that may be ordered to be paid from County-budgeted funds.

Note 7 COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. The elected officials and management of the County are actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021 or 2022.

Note 8 Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through December 19, 2022, the date the financial statement was available for issue.

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

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	$ 4,998,082	607	4,998,689	4,927,011	71,678
Special Purpose:					
Ambulance	589,296		589,296	589,296	
Conservation District	50,000		50,000	50,000	
Direct Election	64,000		64,000	61,728	2,272
Employee Benefits	1,603,340		1,603,340	1,557,549	45,791
Fair Building	8,500		8,500	8,500	
Health	89,640		89,640	89,000	640
Historical Society	30,300		30,300	30,300	
Mental Health	85,651		85,651	85,651	
Intellectual Disabilities	46,586		46,586	46,586	
Noxious Weed	159,100		159,100	152,458	6,642
Reappraisal	313,710		313,710	295,781	17,929
Road and Bridge	3,946,000		3,946,000	3,386,271	559,729
Rural Fire District No. 1	467,800		467,800	433,962	33,838
Service Program for the Elderly	84,000		84,000	84,000	
Special Alcohol Program	6,072		6,072	4,931	1,141
Special Bridge	378,189		378,189	338,171	40,018
Special Liability	45,000		45,000	45,000	
Special Park and Recreation	27,210		27,210	14,656	12,554
Welda Sewer District	86,372		86,372	35,599	50,773
Emergency Telephone Service	95,622		95,622	47,366	48,256
Wireless Emergency Telephone Service	5,119		5,119	420	4,699
Bond and Interest:					
Bond and Interest	262,175		262,175	242,125	20,050
Hospital Bond and Interest	1,839,288		1,839,288	1,587,797	251,491
Welda Sewer Bond and Interest	21,168		21,168	19,798	1,370
Business:					
Solid Waste	400,000		400,000	317,861	82,139
Totals	15,702,220	607	15,702,827	14,451,817	1,251,010

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 2,733,076	2,728,563	2,968,167	(239,604)
Motor Vehicle Tax	218,009	242,269	210,606	31,663
Recreational Vehicle Tax	5,719	6,105	4,090	2,015
Delinquent Tax	55,655	55,986	36,927	19,059
16/20 M Truck Tax	16,104	13,713	10,992	2,721
Countywide Sales Tax	744,638	793,059	700,000	93,059
Commercial Vehicle Fees	17,028	17,284	13,930	3,354
Mineral Production Tax	702	499		499
Watercraft Tax	1,908	1,400	1,548	(148)
Interest on Tax	82,969	108,172	85,000	23,172
Total Taxes	3,875,808	3,967,050	4,031,260	(64,210)
Intergovernmental				
Federal Emergency Preparedness Grant	18,607	18,607	18,000	607
Local Alcoholic Liquor Tax	1,641	1,839	1,635	204
Total Intergovernmental	20,248	20,446	19,635	811
Licenses, Fees, and Permits				
Officer Fees	84,467	106,929	85,000	21,929
Service Fees	2,560	3,969		3,969
Total Licenses, Fees, and Permits	87,027	110,898	85,000	25,898
Use of Money and Property				
Interest on Investments	25,924	20,009	30,000	(9,991)
Rent	1,520	1,775		1,775
Prisoner Board	119,542	89,913	125,000	(35,087)
Total Use of Money and Property	146,986	111,697	155,000	(43,303)
Transfers				
Operating Transfers In	474,171	455,507	436,407	19,100
Miscellaneous				
Other	7,915	1,915	5,000	(3,085)
Total Cash Receipts	4,612,155	4,667,513	4,732,302	(64,789)
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	65,264	65,264	65,500	236
Contractual Services	958	3,029	6,800	3,771
Commodities	134	389	500	111
Capital Outlay			1,000	1,000
Total County Commission	66,356	68,682	73,800	5,118
County Clerk				
Personal Services	131,990	134,178	135,000	822
Contractual Services	2,690	3,749	6,000	2,251
Commodities	2,169	2,060	2,000	(60)
Capital Outlay	834	550	1,000	450
Reimbursed Expense	(43)			
Total County Clerk	137,640	140,537	144,000	3,463
County Treasurer				
Personal Services	246,785	243,109	232,000	(11,109)
Contractual Services	10,471	10,334	15,350	5,016
Commodities	2,808	3,188	6,550	3,362
Capital Outlay	1,640	383	1,350	967
Operating Transfers Out		56,750	56,750	
Reimbursed Expense	(30)	(31)		31
Total County Treasurer	261,674	313,733	312,000	(1,733)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
County Attorney				
Personal Services	$ 148,675	129,292	140,000	10,708
Contractual Services	17,130	38,579	17,000	(21,579)
Commodities	2,567	3,991	5,000	1,009
Capital Outlay	5,801	411	4,500	4,089
Reimbursed Expense	(1,536)	(1,030)	(1,000)	30
Total County Attorney	172,637	171,243	165,500	(5,743)
Register of Deeds				
Personal Services	71,104	71,507	73,000	1,493
Contractual Services	249	331	2,500	2,169
Commodities	320	239	1,000	761
Capital Outlay			1,000	1,000
Total Register of Deeds	71,673	72,077	77,500	5,423
Unified Court				
Contractual Services	69,458	83,351	101,772	18,421
Commodities	8,322	4,644	6,000	1,356
Capital Outlay	8,130	2,080	19,500	17,420
Reimbursed Expense	(11,827)	(2,030)		2,030
Total Unified Court	74,083	88,045	127,272	39,227
Courthouse General				
Personal Services	55,536	59,716	60,000	284
Contractual Services	218,328	245,152	244,000	(1,152)
Commodities	22,775	24,131	25,000	869
Capital Outlay	2,414	14,071	30,000	15,929
Reimbursed Expense	(11,508)	(10,138)		10,138
Total Courthouse General	287,545	332,932	359,000	26,068
Appropriations				
Contractual Services	8,500	8,500	8,500	
Other General Government				
Contractual Services	10,500	10,500	10,500	
CASA				
Contractual Services	9,600	9,600	9,600	
Total General Government	1,100,208	1,215,849	1,287,672	71,823
Public Works				
Zoning				
Personal Services	11,910	12,015	12,800	785
Contractual Services	606	3,558	1,000	(2,558)
Commodities	38		1,000	1,000
Capital Outlay		1,128	1,000	(128)
Total Zoning	12,554	16,701	15,800	(901)
Maintenance				
Contractual Services	11,660	11,245	11,245	
Total Public Works	24,214	27,946	27,045	(901)
Public Safety				
Sheriff				
Personal Services	477,455	497,912	503,504	5,592
Contractual Services	30,832	43,989	63,000	19,011
Commodities	42,325	45,635	66,950	21,315
Capital Outlay	49,760	52,988	73,300	20,312
Operating Transfers Out	100,000	76,000		(76,000)
Reimbursed Expense	(18,919)	(14,672)		14,672
Total Sheriff	681,453	701,852	706,754	4,902

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Dispatch				
Personal Services	$ 277,763	282,108	318,788	36,680
Contractual Services	23,621	26,159	45,700	19,541
Commodities	2,481	1,749	3,000	1,251
Capital Outlay	135	905	5,000	4,095
Operating Transfers Out	65,000			
Total Dispatch	369,000	310,921	372,488	61,567
Jail				
Personal Services	548,007	570,388	575,693	5,305
Contractual Services	205,663	239,347	150,000	(89,347)
Commodities	128,605	136,985	141,317	4,332
Capital Outlay	8,094	3,715	5,000	1,285
Operating Transfers Out	70,000			
Reimbursed Expense	(93,378)	(70,536)		70,536
Total Jail	866,991	879,899	872,010	(7,889)
Juvenile Detention				
Contractual Services	5,460	260	45,000	44,740
Emergency Preparedness				
Personal Services	60,795	62,476	61,000	(1,476)
Contractual Services	72,816	60,578	48,000	(12,578)
Commodities	37,287	16,879	7,500	(9,379)
Capital Outlay	85,296	80,273	65,000	(15,273)
Reimbursed Expense	(75,216)	(47,057)		47,057
Total Emergency Preparedness	180,978	173,149	181,500	8,351
Total Public Safety	2,103,882	2,066,081	2,177,752	111,671
Health				
Coroner				
Contractual Services	25,026	14,177	30,300	16,123
Capital Outlay	280			
Reimbursed Expense		(312)		312
Total Coroner	25,306	13,865	30,300	16,435
Agriculture				
Agricultural Appropriations				
Fair	23,300	23,300	23,300	
Culture and Recreation				
Parks and Recreation				
Contractual Services		114		(114)
Commodities		9		(9)
Total Parks and Recreation		123		(123)
Economic Development				
Economic Development Appropriations				
Contractual Services	35,000	39,077	35,000	(4,077)
Sanitation				
Landfill				
Personal Services	167,640	173,337	160,000	(13,337)
Contractual Services	11,008	10,462	16,000	5,538
Commodities	612	135		(135)
Capital Outlay	7,436	1,846	7,250	5,404
Total Landfill	186,696	185,780	183,250	(2,530)
Other Sanitation				
Contractual Services	2,080	1,670	2,000	330
Total Sanitation	188,776	187,450	185,250	(2,200)
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	6,000	6,000	6,000	

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Equipment				
Courthouse General				
Contractual Services	$ 50,631	700	50,000	49,300
Debt Service				
Lease Purchase Agreements				
Principal and Interest	440,601	438,054	436,407	(1,647)
Transfers				
Operating Transfers Out	399,039	908,566	739,356	(169,210)
Budget Credit			607	607
Total Expenditures and Transfers	4,396,957	4,927,011	4,998,689	71,678
Receipts Over (Under) Expenditures and Transfers	215,198	(259,498)		
Unencumbered Cash, Beginning	537,058	752,256		
Unencumbered Cash, Ending	752,256	492,758		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 581,187	491,858	535,267	(43,409)
Motor Vehicle Tax	41,624	51,534	40,186	11,348
Recreational Vehicle Tax	1,092	1,312	780	532
Delinquent Tax	10,593	10,946	7,975	2,971
16/20 M Truck Tax	3,108	2,617	2,097	520
Commercial Vehicle Fees	3,249	3,721	2,658	1,063
Watercraft Tax	371	306	295	11
Total Cash Receipts	641,224	562,294	589,258	(26,964)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	577,447	589,296	589,296	
Total Expenditures and Transfers	577,447	589,296	589,296	
Receipts Over (Under) Expenditures and Transfers	63,777	(27,002)		
Unencumbered Cash, Beginning	7,086	70,863		
Unencumbered Cash, Ending	70,863	43,861		

Anderson County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 50,052	40,486	44,049	(3,563)
Motor Vehicle Tax	3,697	4,468	3,562	906
Recreational Vehicle Tax	97	114	69	45
Delinquent Tax	895	911	689	222
16/20 M Truck Tax	286	232	186	46
Commercial Vehicle Fees	288	322	236	86
Watercraft Tax	33	26	26	
Total Cash Receipts	55,348	46,559	48,817	(2,258)
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	50,000	50,000	50,000	
Total Expenditures and Transfers	50,000	50,000	50,000	
Receipts Over (Under) Expenditures and Transfers	5,348	(3,441)		
Unencumbered Cash, Beginning	1,737	7,085		
Unencumbered Cash, Ending	7,085	3,644		

Anderson County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 64,879	52,199	56,770	(4,571)
Motor Vehicle Tax	4,031	5,671	3,790	1,881
Recreational Vehicle Tax	105	146	74	72
Delinquent Tax	1,257	1,300	894	406
16/20 M Truck Tax	444	247	198	49
Commercial Vehicle Fees	306	415	251	164
Watercraft Tax	36	34	28	6
Total Cash Receipts	71,058	60,012	62,005	(1,993)
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	16,330	15,777	18,000	2,223
Contractual Services	36,729	23,680	33,000	9,320
Commodities	10,357	1,271	12,000	10,729
Capital Outlay	2,224		1,000	1,000
Operating Transfers Out	8,400	21,000		(21,000)
Reimbursed Expense	(7,950)			
Total Expenditures and Transfers	66,090	61,728	64,000	2,272
Receipts Over (Under) Expenditures and Transfers	4,968	(1,716)		
Unencumbered Cash, Beginning	2,878	7,846		
Unencumbered Cash, Ending	7,846	6,130		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 1,412,935	1,003,941	1,093,566	(89,625)
Motor Vehicle Tax	117,793	129,213	113,958	15,255
Recreational Vehicle Tax	3,091	3,251	2,213	1,038
Delinquent Tax	27,229	26,931	19,652	7,279
16/20 M Truck Tax	8,467	7,421	5,948	1,473
Commercial Vehicle Fees	9,214	9,203	7,537	1,666
Watercraft Tax	1,030	754	838	(84)
Total Taxes	1,579,759	1,180,714	1,243,712	(62,998)
Miscellaneous				
Other	20,455	73,736		73,736
Total Cash Receipts	1,600,214	1,254,450	1,243,712	10,738
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,492,998	1,537,549	1,603,340	65,791
Operating Transfers Out	20,000	20,000		(20,000)
Reimbursed Expense	(36)			
Total Expenditures and Transfers	1,512,962	1,557,549	1,603,340	45,791
Receipts Over (Under) Expenditures and Transfers	87,252	(303,099)		
Unencumbered Cash, Beginning	418,087	505,339		
Unencumbered Cash, Ending	505,339	202,240		

Anderson County, Kansas
EMS Tax Lid Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 65,000	
Total Cash Receipts	65,000	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	65,000	
Unencumbered Cash, Beginning	137,783	202,783
Unencumbered Cash, Ending	202,783	202,783

Anderson County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 8,502	6,854	7,475	(621)
Motor Vehicle Tax	599	755	577	178
Recreational Vehicle Tax	16	19	11	8
Delinquent Tax	162	170	117	53
16/20 M Truck Tax	46	38	30	8
Commercial Vehicle Fees	47	55	38	17
Watercraft Tax	5	4	4	
Total Cash Receipts	9,377	7,895	8,252	(357)
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	8,500	8,500	8,500	
Total Expenditures and Transfers	8,500	8,500	8,500	
Receipts Over (Under) Expenditures and Transfers	877	(605)		
Unencumbered Cash, Beginning	381	1,258		
Unencumbered Cash, Ending	1,258	653		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 83,847	73,129	79,536	(6,407)
Motor Vehicle Tax	6,198	7,442	5,962	1,480
Recreational Vehicle Tax	162	189	116	73
Delinquent Tax	1,540	1,586	1,147	439
16/20 M Truck Tax	493	388	311	77
Commercial Vehicle Fees	482	536	394	142
Watercraft Tax	55	44	44	
Total Cash Receipts	92,777	83,314	87,510	(4,196)
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	84,000	89,000	89,640	640
Total Expenditures and Transfers	84,000	89,000	89,640	640
Receipts Over (Under) Expenditures and Transfers	8,777	(5,686)		
Unencumbered Cash, Beginning	3,566	12,343		
Unencumbered Cash, Ending	12,343	6,657		

Anderson County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 29,380	24,773	26,982	(2,209)
Motor Vehicle Tax	2,061	2,600	1,990	610
Recreational Vehicle Tax	54	66	39	27
Delinquent Tax	497	519	403	116
16/20 M Truck Tax	154	130	104	26
Commercial Vehicle Fees	161	188	132	56
Watercraft Tax	18	15	15	
Total Cash Receipts	32,325	28,291	29,665	(1,374)
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	29,100	30,300	30,300	
Total Expenditures and Transfers	29,100	30,300	30,300	
Receipts Over (Under) Expenditures and Transfers	3,225	(2,009)		
Unencumbered Cash, Beginning	1,017	4,242		
Unencumbered Cash, Ending	4,242	2,233		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 83,268	70,108	76,264	(6,156)
Motor Vehicle Tax	5,946	7,382	5,727	1,655
Recreational Vehicle Tax	156	188	111	77
Delinquent Tax	1,460	1,512	1,143	369
16/20 M Truck Tax	464	373	299	74
Commercial Vehicle Fees	463	533	379	154
Watercraft Tax	53	44	42	2
Total Cash Receipts	91,810	80,140	83,965	(3,825)
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	83,156	85,651	85,651	
Total Expenditures and Transfers	83,156	85,651	85,651	
Receipts Over (Under) Expenditures and Transfers	8,654	(5,511)		
Unencumbered Cash, Beginning	3,328	11,982		
Unencumbered Cash, Ending	11,982	6,471		

Anderson County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 45,028	37,839	41,164	(3,325)
Motor Vehicle Tax	3,330	4,008	3,205	803
Recreational Vehicle Tax	87	102	62	40
Delinquent Tax	819	838	618	220
16/20 M Truck Tax	262	209	167	42
Commercial Vehicle Fees	259	289	212	77
Watercraft Tax	29	24	24	
Total Cash Receipts	49,814	43,309	45,452	(2,143)
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	45,229	46,586	46,586	
Total Expenditures and Transfers	45,229	46,586	46,586	
Receipts Over (Under) Expenditures and Transfers	4,585	(3,277)		
Unencumbered Cash, Beginning	1,938	6,523		
Unencumbered Cash, Ending	6,523	3,246		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 160,901	127,759	139,095	(11,336)
Motor Vehicle Tax	11,492	14,326	11,074	3,252
Recreational Vehicle Tax	301	365	215	150
Delinquent Tax	2,948	3,026	2,219	807
16/20 M Truck Tax	889	721	578	143
Commercial Vehicle Fees	895	1,035	732	303
Watercraft Tax	102	85	81	4
Total Cash Receipts	177,528	147,317	153,994	(6,677)
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	60,315	55,762	64,500	8,738
Contractual Services	6,632	8,537	7,750	(787)
Commodities	174,923	212,328	147,500	(64,828)
Capital Outlay	3,078	3,745	30,000	26,255
Operating Transfers Out	65,500	1,255		(1,255)
Reimbursed Expense	(149,848)	(129,169)	(90,650)	38,519
Total Expenditures and Transfers	160,600	152,458	159,100	6,642
Receipts Over (Under) Expenditures and Transfers	16,928	(5,141)		
Unencumbered Cash, Beginning	7,530	24,458		
Unencumbered Cash, Ending	24,458	19,317		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 316,686	248,676	270,651	(21,975)
Motor Vehicle Tax	21,553	28,066	20,773	7,293
Recreational Vehicle Tax	565	718	403	315
Delinquent Tax	5,255	5,475	4,456	1,019
16/20 M Truck Tax	1,660	1,353	1,084	269
Commercial Vehicle Fees	1,680	2,037	1,374	663
Watercraft Tax	193	168	153	15
Total Cash Receipts	347,592	286,493	298,894	(12,401)
Expenditures and Transfers				
General Government				
Reappraisal				
Personal Services	225,249	232,727	226,410	(6,317)
Contractual Services	30,984	53,133	73,300	20,167
Commodities	7,536	3,127	9,500	6,373
Capital Outlay	1,741	3,753	4,500	747
Operating Transfers Out	46,000	5,000		(5,000)
Reimbursed Expense	(1,000)	(1,959)		1,959
Total Expenditures and Transfers	310,510	295,781	313,710	17,929
Receipts Over (Under) Expenditures and Transfers	37,082	(9,288)		
Unencumbered Cash, Beginning	10,449	47,531		
Unencumbered Cash, Ending	47,531	38,243		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 2,642,448	2,102,686	2,288,705	(186,019)
Motor Vehicle Tax	191,097	235,625	184,486	51,139
Recreational Vehicle Tax	5,012	5,998	3,583	2,415
Delinquent Tax	48,086	49,426	36,442	12,984
16/20 M Truck Tax	14,285	12,012	9,629	2,383
Commercial Vehicle Fees	14,916	17,004	12,202	4,802
Watercraft Tax	1,700	1,398	1,356	42
Total Taxes	2,917,544	2,424,149	2,536,403	(112,254)
Intergovernmental				
Special City & County Highway	418,919	468,792	366,394	102,398
Equalization and Adjustment	5,491			
Federal Disaster Assistance			391,030	(391,030)
Total Intergovernmental	424,410	468,792	757,424	(288,632)
Miscellaneous				
Other	168,523	391,030	304	390,726
Total Cash Receipts	3,510,477	3,283,971	3,294,131	(10,160)
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	940,872	910,243	1,010,000	99,757
Contractual Services	91,662	87,192	90,000	2,808
Commodities	1,742,557	1,569,308	1,515,000	(54,308)
Capital Outlay	123,837	724,550	725,000	450
Operating Transfers Out	375,000	332,000	850,000	518,000
Reimbursed Expense	(218,843)	(237,022)	(244,000)	(6,978)
Total Expenditures and Transfers	3,055,085	3,386,271	3,946,000	559,729
Receipts Over (Under) Expenditures and Transfers	455,392	(102,300)		
Unencumbered Cash, Beginning	196,475	651,867		
Unencumbered Cash, Ending	651,867	549,567		

Anderson County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 421,195	382,699	426,903	(44,204)
Motor Vehicle Tax	26,958	32,983	28,701	4,282
Recreational Vehicle Tax	762	908	616	292
Delinquent Tax	6,226	7,960	7,000	960
16/20 M Truck Tax	3,261	2,373	2,290	83
Commercial Vehicle Fees	2,504	2,799	2,290	509
Watercraft Tax	276	233		233
Total Cash Receipts	461,182	429,955	467,800	(37,845)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Personal Services	54,440	63,212	59,000	(4,212)
Contractual Services	91,642	126,316	140,300	13,984
Commodities	33,899	54,966	83,600	28,634
Capital Outlay	142,374	109,958	184,900	74,942
Operating Transfers Out	152,000	80,000		(80,000)
Reimbursed Expense	(8,605)	(490)		490
Total Expenditures and Transfers	465,750	433,962	467,800	33,838
Receipts Over (Under) Expenditures and Transfers	(4,568)	(4,007)		
Unencumbered Cash, Beginning	10,035	5,467		
Unencumbered Cash, Ending	5,467	1,460		

Anderson County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 80,025	69,488	75,560	(6,072)
Motor Vehicle Tax	5,113	6,991	4,922	2,069
Recreational Vehicle Tax	134	180	96	84
Delinquent Tax	1,285	1,377	1,096	281
16/20 M Truck Tax	402	320	257	63
Commercial Vehicle Fees	398	510	326	184
Watercraft Tax	46	42	36	6
Total Cash Receipts	87,403	78,908	82,293	(3,385)
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	78,900	84,000	84,000	
Total Expenditures and Transfers	78,900	84,000	84,000	
Receipts Over (Under) Expenditures and Transfers	8,503	(5,092)		
Unencumbered Cash, Beginning	2,872	11,375		
Unencumbered Cash, Ending	11,375	6,283		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 4,711	4,931	6,072	(1,141)
Total Cash Receipts	4,711	4,931	6,072	(1,141)
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	4,711	4,931	6,072	1,141
Total Expenditures and Transfers	4,711	4,931	6,072	1,141
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 263,878	143,022	155,791	(12,769)
Motor Vehicle Tax	11,852	22,904	10,641	12,263
Recreational Vehicle Tax	303	605	207	398
Delinquent Tax	4,635	4,870	3,732	1,138
16/20 M Truck Tax	2,013	691	555	136
Commercial Vehicle Fees	860	1,723	704	1,019
Watercraft Tax	110	143	78	65
Total Cash Receipts	283,651	173,958	171,708	2,250
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	116,742	124,780	116,189	(8,591)
Contractual Services	15,966		100,000	100,000
Commodities	126,623	64,944	80,000	15,056
Capital Outlay	236,384	155,588	82,000	(73,588)
Reimbursed Expense	(224,057)	(7,141)		7,141
Total Expenditures and Transfers	271,658	338,171	378,189	40,018
Receipts Over (Under) Expenditures and Transfers	11,993	(164,213)		
Unencumbered Cash, Beginning	310,994	322,987		
Unencumbered Cash, Ending	322,987	158,774		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 41,139	27,043	29,478	(2,435)
Motor Vehicle Tax	2,328	3,614	2,203	1,411
Recreational Vehicle Tax	61	94	43	51
Delinquent Tax	686	737	575	162
16/20 M Truck Tax	237	143	115	28
Commercial Vehicle Fees	178	267	146	121
Watercraft Tax	21	22	16	6
Total Cash Receipts	44,650	31,920	32,576	(656)
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	39,294	45,000	45,000	
Total Expenditures and Transfers	39,294	45,000	45,000	
Receipts Over (Under) Expenditures and Transfers	5,356	(13,080)		
Unencumbered Cash, Beginning	16,270	21,626		
Unencumbered Cash, Ending	21,626	8,546		

Anderson County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,641	1,839	1,635	204
Total Cash Receipts	1,641	1,839	1,635	204
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services		7,226	27,210	19,984
Commodities		2,191		(2,191)
Capital Outlay		5,239		(5,239)
Total Expenditures and Transfers		14,656	27,210	12,554
Receipts Over (Under) Expenditures and Transfers	1,641	(12,817)		
Unencumbered Cash, Beginning	23,969	25,610		
Unencumbered Cash, Ending	25,610	12,793		

Anderson County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	35,245	
Total Expenditures and Transfers	35,245	
Receipts Over (Under) Expenditures and Transfers	(35,245)	
Unencumbered Cash, Beginning	121,621	86,376
Unencumbered Cash, Ending	86,376	86,376

Anderson County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 281,723	637,297
Total Cash Receipts	281,723	637,297
Expenditures and Transfers		
Reconstruction and Remodeling		
Contractual Services	6,557	1,390
Commodities	366	250
Capital Outlay	143,568	8,952
Reimbursed Expense	(1,822)	
Total Expenditures and Transfers	148,669	10,592
Receipts Over (Under) Expenditures and Transfers	133,054	626,705
Unencumbered Cash, Beginning	594,571	727,625
Unencumbered Cash, Ending	727,625	1,354,330

Anderson County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 119,900	27,255
Total Cash Receipts	119,900	27,255
Expenditures and Transfers		
Equipment		
Equipment		
General Government	4,050	153,270
Total Expenditures and Transfers	4,050	153,270
Receipts Over (Under) Expenditures and Transfers	115,850	(126,015)
Unencumbered Cash, Beginning	1,148,034	1,263,884
Unencumbered Cash, Ending	1,263,884	1,137,869

Anderson County, Kansas
Jail Sales Tax Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Taxes			
Countywide Sales Tax	$	557,075	594,528
Total Cash Receipts		557,075	594,528
Expenditures and Transfers			
Transfers			
Operating Transfers Out		440,601	438,054
Total Expenditures and Transfers		440,601	438,054
Receipts Over (Under) Expenditures and Transfers		116,474	156,474
Unencumbered Cash, Beginning		632,494	748,968
Unencumbered Cash, Ending		748,968	905,442

Anderson County, Kansas
Jail/Sheriff Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 170,000	76,000
Total Cash Receipts	170,000	76,000
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	15,309	16,719
Commodities	3,687	1,787
Capital Outlay	223,334	68,403
Reimbursed Expense	(27,328)	
Total Expenditures and Transfers	215,002	86,909
Receipts Over (Under) Expenditures and Transfers	(45,002)	(10,909)
Unencumbered Cash, Beginning	925,482	880,480
Unencumbered Cash, Ending	880,480	869,571

Anderson County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 200,000	332,000
Total Cash Receipts	200,000	332,000
Expenditures and Transfers		
Equipment		
Construction		
Public Works	758,973	200,000
Reimbursed Expense	(56,220)	
Total Expenditures and Transfers	702,753	200,000
Receipts Over (Under)		
Expenditures and Transfers	(502,753)	132,000
Unencumbered Cash, Beginning	788,997	286,244
Unencumbered Cash, Ending	286,244	418,244

Anderson County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 175,000	
Total Cash Receipts	175,000	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	175,000	
Unencumbered Cash, Beginning	167,011	342,011
Unencumbered Cash, Ending	342,011	342,011

Anderson County, Kansas
Special Rural Fire Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 152,000	80,000
Miscellaneous		
Sale of Surplus Property		15,200
Donations and Contributions		150,000
Total Miscellaneous		165,200
Total Cash Receipts	152,000	245,200
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	7,682	
Commodities	4,335	
Capital Outlay	44,930	39,798
Reimbursed Expense	(38,238)	(2,000)
Total Expenditures and Transfers	18,709	37,798
Receipts Over (Under) Expenditures and Transfers	133,291	207,402
Unencumbered Cash, Beginning	38,284	171,575
Unencumbered Cash, Ending	171,575	378,977

Anderson County, Kansas
Welda Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Special Assessments	$ 21,584	16,490	22,000	(5,510)
Licenses, Fees, and Permits				
Service Fees	8,058	6,709	6,250	459
Total Cash Receipts	29,642	23,199	28,250	(5,051)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	5,400	5,400	5,000	(400)
Contractual Services	1,897	3,553	10,000	6,447
Commodities		200	10,000	9,800
Capital Outlay		6,648	41,372	34,724
Operating Transfers Out	19,037	19,798	20,000	202
Total Expenditures and Transfers	26,334	35,599	86,372	50,773
Receipts Over (Under) Expenditures and Transfers	3,308	(12,400)		
Unencumbered Cash, Beginning	74,872	78,180		
Unencumbered Cash, Ending	78,180	65,780		

Anderson County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 60,035	59,855	55,000	4,855
Use of Money and Property				
Interest on Investments	221	239	100	139
Total Cash Receipts	60,256	60,094	55,100	4,994
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	42,246	47,366	95,622	48,256
Total Expenditures and Transfers	42,246	47,366	95,622	48,256
Receipts Over (Under) Expenditures and Transfers	18,010	12,728		
Unencumbered Cash, Beginning	58,777	76,787		
Unencumbered Cash, Ending	76,787	89,515		

Anderson County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Interest on Investments	$ 22	17	25	(8)
Total Cash Receipts	22	17	25	(8)
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	35	420	5,119	4,699
Total Expenditures and Transfers	35	420	5,119	4,699
Receipts Over (Under) Expenditures and Transfers	(13)	(403)		
Unencumbered Cash, Beginning	5,095	5,082		
Unencumbered Cash, Ending	5,082	4,679		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 241,168	191,263	208,221	(16,958)
Motor Vehicle Tax	17,699	21,530	16,975	4,555
Recreational Vehicle Tax	463	548	330	218
Delinquent Tax	4,446	4,502	3,327	1,175
16/20 M Truck Tax	1,480	1,105	886	219
Commercial Vehicle Fees	1,372	1,553	1,123	430
Watercraft Tax	156	128	125	3
Total Taxes	266,784	220,629	230,987	(10,358)
Use of Money and Property				
Interest on Investments	345	5	1,500	(1,495)
Total Cash Receipts	267,129	220,634	232,487	(11,853)
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	210,000	210,000	210,000	
Interest	36,325	32,125	32,125	
Commission & Postage			50	50
Cash Basis Reserve			20,000	20,000
Total Expenditures and Transfers	246,325	242,125	262,175	20,050
Receipts Over (Under) Expenditures and Transfers	20,804	(21,491)		
Unencumbered Cash, Beginning	34,445	55,249		
Unencumbered Cash, Ending	55,249	33,758		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 502,083	436,626	475,163	(38,537)
Motor Vehicle Tax	39,632	44,910	37,968	6,942
Recreational Vehicle Tax	1,037	1,135	737	398
Delinquent Tax	10,163	10,187	7,006	3,181
16/20 M Truck Tax	3,374	2,436	1,982	454
Commercial Vehicle Fees	3,070	3,214	2,511	703
Watercraft Tax	346	299	279	20
Total Taxes	559,705	498,807	525,646	(26,839)
Intergovernmental				
Contracts with Other Governments	1,024,000	1,024,000	1,024,000	
Use of Money and Property				
Interest on Investments	873	18	5,000	(4,982)
Miscellaneous				
Bond Proceeds		5,013		5,013
Total Cash Receipts	1,584,578	1,527,838	1,554,646	(26,808)
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	640,000	1,035,000	675,000	(360,000)
Interest	931,263	552,797	914,188	361,391
Commission & Postage			100	100
Cash Basis Reserve			250,000	250,000
Total Expenditures and Transfers	1,571,263	1,587,797	1,839,288	251,491
Receipts Over (Under) Expenditures and Transfers	13,315	(59,959)		
Unencumbered Cash, Beginning	317,328	330,643		
Unencumbered Cash, Ending	330,643	270,684		

Anderson County, Kansas
Welda Sewer Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Transfers				
Operating Transfers In	$ 19,037	19,798	20,000	(202)
Total Cash Receipts	19,037	19,798	20,000	(202)
Expenditures and Transfers				
Debt Service				
Rural Development Loan				
Principal and Interest	19,037	19,798	19,798	
Cash Basis Reserve			1,370	1,370
Total Expenditures and Transfers	19,037	19,798	21,168	1,370
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	205	205		
Unencumbered Cash, Ending	205	205		

Anderson County, Kansas
Law Enforcement Center Bond Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	117,316	89,913
Total Cash Receipts		117,316	89,913
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		117,316	89,913
Unencumbered Cash, Beginning		588,185	705,501
Unencumbered Cash, Ending		705,501	795,414

Anderson County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	$ 388,042	290,226	200,000	90,226
Total Cash Receipts	388,042	290,226	200,000	90,226
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	8,825			
Contractual Services	131,579	173,121	200,000	26,879
Commodities	14,528	45,495	75,000	29,505
Capital Outlay	123,209	106,133	125,000	18,867
Reimbursed Expense	(709)	(6,888)		6,888
Total Expenditures and Transfers	277,432	317,861	400,000	82,139
Receipts Over (Under) Expenditures and Transfers	110,610	(27,635)		
Unencumbered Cash, Beginning	423,423	534,033		
Unencumbered Cash, Ending	534,033	506,398		

Anderson County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	$ 1,400	1,225
Licenses, Fees, and Permits		
Officer Fees	223,904	253,097
Transfers		
Operating Transfers In		56,750
Total Cash Receipts	225,304	311,072
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	201,437	243,375
Contractual Services	1,397	1,399
Commodities	2,762	2,886
Capital Outlay	2,318	769
Operating Transfers Out	33,570	17,453
Reimbursed Expense	(63)	
Total Expenditures and Transfers	241,421	265,882
Receipts Over (Under) Expenditures and Transfers	(16,117)	45,190
Unencumbered Cash, Beginning	33,571	17,454
Unencumbered Cash, Ending	17,454	62,644

Anderson County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,098	945
Total Cash Receipts	1,098	945
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	579	502
Total Expenditures and Transfers	579	502
Receipts Over (Under) Expenditures and Transfers	519	443
Unencumbered Cash, Beginning	7,008	7,527
Unencumbered Cash, Ending	7,527	7,970

Anderson County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	$ 413	281
Licenses, Fees, and Permits		
Officer Fees	553	1,107
Miscellaneous		
Forfeiture Proceeds	1,026	
Total Cash Receipts	1,992	1,388
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	400	100
Total Expenditures and Transfers	400	100
Receipts Over (Under) Expenditures and Transfers	1,592	1,288
Unencumbered Cash, Beginning	7,182	8,774
Unencumbered Cash, Ending	8,774	10,062

Anderson County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,660	3,340
Total Cash Receipts	3,660	3,340
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		132
Commodities		380
Capital Outlay	1,724	4,443
Total Expenditures and Transfers	1,724	4,955
Receipts Over (Under) Expenditures and Transfers	1,936	(1,615)
Unencumbered Cash, Beginning	5,093	7,029
Unencumbered Cash, Ending	7,029	5,414

Anderson County, Kansas
Inmate Commissary Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 53,219	69,939
Total Cash Receipts	53,219	69,939
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	8,820	12,310
Commodities	47,907	59,981
Capital Outlay		388
Reimbursed Expense	(111)	
Total Expenditures and Transfers	56,616	72,679
Receipts Over (Under) Expenditures and Transfers	(3,397)	(2,740)
Unencumbered Cash, Beginning	8,217	4,820
Unencumbered Cash, Ending	4,820	2,080

Anderson County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 9,297	12,818
Use of Money and Property		
Interest on Investments	231	203
Total Cash Receipts	9,528	13,021
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	4,892	4,093
Commodities	163	104
Capital Outlay	2,745	8,514
Total Expenditures and Transfers	7,800	12,711
Receipts Over (Under) Expenditures and Transfers	1,728	310
Unencumbered Cash, Beginning	52,996	54,724
Unencumbered Cash, Ending	54,724	55,034

Anderson County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	2,324	3,204
Use of Money and Property			
Interest on Investments		32	37
Total Cash Receipts		2,356	3,241
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		2,356	3,241
Unencumbered Cash, Beginning		6,121	8,477
Unencumbered Cash, Ending		8,477	11,718

Anderson County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,325	3,204
Use of Money and Property		
Interest on Investments	55	54
Total Cash Receipts	2,380	3,258
Expenditures and Transfers		
General Government		
County Treasurer		
Capital Outlay	1,035	5,219
Total Expenditures and Transfers	1,035	5,219
Receipts Over (Under) Expenditures and Transfers	1,345	(1,961)
Unencumbered Cash, Beginning	12,018	13,363
Unencumbered Cash, Ending	13,363	11,402

Anderson County, Kansas
Special Prosecutor's Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	684	684
Unencumbered Cash, Ending	684	684

Anderson County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 50	36
Total Cash Receipts	50	36
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	50	36
Unencumbered Cash, Beginning	432	482
Unencumbered Cash, Ending	482	518

Anderson County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Donations and Contributions	$	1,570	1,645
Other		50	250
Total Cash Receipts		1,620	1,895
Expenditures and Transfers			
Public Safety			
Sheriff			
Contractual Services		120	293
Commodities		1,318	1,030
Total Expenditures and Transfers		1,438	1,323
Receipts Over (Under) Expenditures and Transfers		182	572
Unencumbered Cash, Beginning		2,795	2,977
Unencumbered Cash, Ending		2,977	3,549

Anderson County, Kansas
SPARK Program Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 1,567,229	
Total Cash Receipts	1,567,229	
Expenditures and Transfers		
General Government		
Contractual Services	1,329,471	3,250
Commodities	6,550	
Capital Outlay	227,958	
Total Expenditures and Transfers	1,563,979	3,250
Receipts Over (Under) Expenditures and Transfers	3,250	(3,250)
Unencumbered Cash, Beginning		3,250
Unencumbered Cash, Ending	3,250	

Anderson County, Kansas
CDBG COVID Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 66,952	16,087
Total Cash Receipts	66,952	16,087
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	66,952	16,087
Total Expenditures and Transfers	66,952	16,087
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Anderson County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	763,162
Total Cash Receipts		763,162
Expenditures and Transfers		
General Government		
Personal Services		153,800
Contractual Services		2,566
Commodities		2,114
Capital Outlay		72,284
Total Expenditures and Transfers		230,764
Receipts Over (Under) Expenditures and Transfers		532,398
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		532,398

Anderson County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 20,000	20,000
Total Cash Receipts	20,000	20,000
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	12,852	21,668
Total Expenditures and Transfers	12,852	21,668
Receipts Over (Under) Expenditures and Transfers	7,148	(1,668)
Unencumbered Cash, Beginning	8,553	15,701
Unencumbered Cash, Ending	15,701	14,033

Anderson County, Kansas
Sheriff Bulletproof Vest Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	699
Total Cash Receipts		699
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		39
Capital Outlay		2,348
Total Expenditures and Transfers		2,387
Receipts Over (Under) Expenditures and Transfers		(1,688)
Unencumbered Cash, Beginning	4,221	4,221
Unencumbered Cash, Ending	4,221	2,533

Anderson County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 11,626	11,167
Total Cash Receipts	11,626	11,167
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	5,090	3,591
Commodities	91	351
Capital Outlay	6,745	
Total Expenditures and Transfers	11,926	3,942
Receipts Over (Under) Expenditures and Transfers	(300)	7,225
Unencumbered Cash, Beginning	9,731	9,431
Unencumbered Cash, Ending	9,431	16,656

Anderson County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 5,800	3,100
Total Cash Receipts	5,800	3,100
Expenditures and Transfers		
Culture and Recreation		
Contractual Services	49,897	62,800
Commodities	9,264	10,551
Capital Outlay	203,905	8,912
Total Expenditures and Transfers	263,066	82,263
Receipts Over (Under) Expenditures and Transfers	(257,266)	(79,163)
Unencumbered Cash, Beginning	416,008	158,742
Unencumbered Cash, Ending	158,742	79,579

Anderson County, Kansas
Ethanol Plant Tax Refund Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$		181,356
Total Cash Receipts			181,356
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			181,356
Unencumbered Cash, Beginning		1,454,351	1,454,351
Unencumbered Cash, Ending		1,454,351	1,635,707

Anderson County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Kincaid - General	$	39,737	39,737	
Westphalia - General		15,741	15,741	
Westphalia - Sewer Special Assessment		2,587	2,587	
Garnett - General		438,782	438,782	
Garnett - Library		184,907	184,907	
Garnett - Airport		73,361	73,361	
Garnett - Parks		1,070	1,070	
Garnett - Recreation		729	729	
Garnett - Employee Benefits		1,229	1,229	
Garnett - Law Enforcement		372,603	372,603	
Garnett - Bond and Interest		83,697	83,697	
Garnett - Special Street		22,698	22,698	
Garnett - Weed Cutting		2,550	2,550	
Colony - General		50,059	50,059	
Colony - Library		4,766	4,766	
Greeley - General		63,039	63,039	
Subtotal Cities		1,357,555	1,357,555	
Townships:				
Walker - General		1,932	1,932	
Washington - General		68	68	
Welda - General		17,810	17,810	
Welda - Unpaid Sewer		848	848	
Westphalia - General		10,346	10,346	
Jackson - General		1	1	
Lincoln - General		2,984	2,984	
Lone Elm - General		15,036	15,036	
Monroe - General		3,170	3,170	
Putnam - General		3,716	3,716	
Reeder - General		4,191	4,191	
Rich - General		8,409	8,409	
Rich - Library		11,143	11,143	
Subtotal Townships		79,654	79,654	
Schools:				
USD #365 - General	119,679	1,430,291	1,549,970	
USD #365 - Capital Outlay		645,196	645,196	
USD #365 - Bond and Interest		695,371	695,371	
USD #365 - Supplemental General		1,478,992	1,478,992	
USD #479 - General	34,424	305,570	339,994	
USD #479 - Supplemental General		296,308	296,308	
USD #287 - General	545	4,304	4,849	
USD #287 - Capital Outlay		1,901	1,901	
USD #287 - Recreation		665	665	
USD #287 - Supplemental General		4,242	4,242	
USD #287 - Bond and Interest		3,314	3,314	
Subtotal Schools	154,648	4,866,154	5,020,802	

Anderson County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Richmond	$	941	941	
Colony-Ozark		20,058	20,058	
Glenloch		1,844	1,844	
Mont Ida		2,123	2,123	
Kincaid		7,581	7,581	
Springfield		6,110	6,110	
Greeley-Walker		4,390	4,390	
Subtotal Cemeteries		43,047	43,047	
Watershed Districts:				
Deer Creek Watershed		15,010	15,010	
Jt. Pottowatomie Watershed	540	141,992	142,532	
Subtotal Watershed Districts	540	157,002	157,542	
Regional Library:				
SEK Library General		107,747	107,747	
SEK Library Employee Benefits		7,429	7,429	
Subtotal Regional Library		115,176	115,176	
Total Subdivisions	155,188	6,618,588	6,773,776	
State Funds:				
State Educational Building	8,840	93,689	102,529	
State Institutional Building	4,420	46,843	51,263	
State MVT	1,493	16,549	15,404	2,638
Total State Funds	14,753	157,081	169,196	2,638
Other Agency Funds:				
Payroll Clearing		5,595,586	5,595,586	
Motor Vehicle Licenses	16,913	10,902,190	10,916,086	3,017
Driver License Fees		26,780	26,780	
Game Licenses	845	9,912	10,162	595
Cereal Malt Beverage Licenses		25	25	
Heritage Trust	1,227	6,409	5,739	1,897
Clerk of Court Release	72	1,188	1,260	
Cash Bond Deposits		12,350	12,350	
Sales Tax	118,271	2,566,098	2,531,550	152,819
State VIN Fees	19,894	14,555	12,862	21,587
Frontier Extension District #11		156,485	156,485	
Treasurer's Holding Account	21,171	68,128	73,919	15,380
Total Other Agency Funds	178,393	19,359,706	19,342,804	195,295
Distributable Funds:				
Current Tax	7,773,569	16,732,112	14,525,693	9,979,988
Delinquent Tax	72,579	398,120	341,207	129,492
Motor Vehicle Tax	162,436	1,281,613	1,397,340	46,709
Recreational Vehicle Tax	1,218	34,884	35,087	1,015
Mineral Production Tax	452	846	998	300
Local Alcoholic Liquor		8,609	8,609	
Commercial Motor Vehicle Fees	2,309	98,158	97,396	3,071
Neighborhood Revitalization		44,886	44,886	
Watercraft Tax	4,945	9,994	8,938	6,001
Total Distributable Funds	8,017,508	18,609,222	16,460,154	10,166,576
Total Agency Funds	8,365,842	44,744,597	42,745,930	10,364,509