

MONTGOMERY COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2021

MONTGOMERY COUNTY, KANSAS
For the Year Ended December 31, 2021
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Montgomery County, Kansas

Adverse and Unmodified Opinion

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Montgomery 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 Opinion" 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 Montgomery 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Montgomery 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 Opinion

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 opinion.

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 Montgomery 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.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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, schedule of regulatory basis receipts and expenditures-agency funds and reconciliation of the 2020 tax roll (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 15, 2022

MONTGOMERY COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add		Cash Balance December 31, 2021
					Encumbrances and Accounts Payable		
General	\$ 6,138,024.94	\$ 9,084,757.40	\$ 8,539,661.28	\$ 6,683,121.06	\$ 441,021.35	\$	7,124,142.41
Special Purpose:							
Ambulance	30.31	526,122.41	526,123.45	29.27	-		29.27
Economic Development	(281.25)	156,407.65	156,117.60	8.80	-		8.80
Employee Benefits	1,857,335.68	7,448,651.33	6,613,136.12	2,692,850.89	180,480.11		2,873,331.00
Health	485,129.91	668,441.98	666,474.37	487,097.52	12,854.00		499,951.52
Mental Health	(1,469.20)	76,463.40	74,989.88	4.32	-		4.32
Intellectual Disability	(705.30)	46,558.99	45,850.93	2.76	-		2.76
Noxious Weed	4,113.53	215,512.96	197,621.45	22,005.04	9,091.76		31,096.80
Road and Bridge	146,158.02	5,223,254.74	5,001,289.55	368,123.21	317,100.66		685,223.87
Rural Fire District No. 1	104,121.06	462,219.51	495,016.10	71,324.47	38,693.73		110,018.20
Rural Fire Employee Benefits	27,192.35	2,689.54	86.69	29,795.20	-		29,795.20
Service Program for the Elderly	196,892.95	168,987.48	108,808.12	257,072.31	-		257,072.31
Special Alcohol Program	5,928.30	17,303.30	16,334.08	6,897.52	-		6,897.52
Special Bridge	1,629,918.71	507,500.06	936,117.65	1,201,301.12	123,251.16		1,324,552.28
Special Liability	(10,812.49)	19,927.24	(10,244.33)	19,359.08	-		19,359.08
Special Park and Recreation	4,728.30	17,303.30	17,552.30	4,479.30	-		4,479.30
Tourism and Convention Promotion	-	261,882.63	261,882.63	-	-		-
Special Equipment Reserve	10,371.09	-	-	10,371.09	-		10,371.09
Risk Management Reserve	451,667.94	-	-	451,667.94	-		451,667.94
Special Noxious Weed	100,524.72	-	-	120,524.72	-		120,524.72
Special Highway	1,464,999.56	20,000.00	686,059.20	1,153,816.22	-		1,153,816.22
Special Machinery	251,317.40	374,875.86	148,065.00	628,252.40	-		628,252.40
Special Rural Fire Equipment	176,970.88	25,000.00	-	201,970.88	-		201,970.88
Sewer District No. 1	13,315.88	-	-	13,315.88	-		13,315.88
Sewer District No. 2	60,987.86	8,028.46	16,056.92	52,959.40	-		52,959.40
Sewer District No. 5 Special Assessments	-	1,230.90	-	1,230.90	-		1,230.90
Emergency Telephone Service	283.60	-	-	283.60	-		283.60
Motor Vehicle Operating	25,363.04	244,230.23	255,364.06	14,229.21	159,583.23		173,812.44
County Treasurer's Technology	7,319.14	9,338.33	9,276.32	7,381.15	-		7,381.15
Conceal and Carry Permit Fees	6,916.61	1,332.50	-	8,249.11	-		8,249.11
Register of Deeds Technology	48,826.88	37,466.24	32,015.43	54,277.69	-		54,277.69
County Clerk's Technology	10,190.16	9,352.80	8,193.79	11,349.17	-		11,349.17
Community Corrections Grant	109,505.19	417,963.91	380,990.65	146,478.45	5,224.58		151,703.03
D.A.R.E. Grant	19.32	-	-	19.32	-		19.32
Victim Witness Program	162.17	-	-	162.17	-		162.17
Indigent Inmates - DOC	919.60	-	-	919.60	-		919.60
CDBG Micro Loan	4,096.94	31,324.07	500.29	34,920.72	-		34,920.72

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

MONTGOMERY COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add	
					Encumbrances and Accounts Payable	Cash Balance December 31, 2021
Special Purpose Funds:						
FEMA - Flood Buyout	\$ 6,035.32	\$ -	\$ -	\$ 6,035.32	\$ -	\$ 6,035.32
HMTA Grant	124.25	-	-	124.25	-	124.25
FEMA Grant	19,053.49	-	-	19,053.49	-	19,053.49
EDA Grant	1,176.42	-	-	1,176.42	-	1,176.42
CDBG - Rural Water District	1.00	-	-	1.00	-	1.00
Emergency Preparedness Planning Grant	14,302.36	31,086.00	32,887.40	12,500.96	-	12,500.96
Juvenile Justice Authority	498.45	-	-	498.45	-	498.45
JJA - Case Management	19,046.49	59,673.94	61,938.08	16,782.35	915.60	17,697.95
JJA - Juvenile Intake/Assessment	39,601.07	163,458.57	184,775.61	18,284.03	2,684.14	20,968.17
SRS - Juvenile Support and Resource Mgmt	-	-	-	-	-	-
JJA - Juvenile Intensive Supervision	28,037.99	123,032.05	118,564.39	32,505.65	3,169.69	35,675.34
JJA - Juvenile Immediate Intervention	22,043.74	65,469.48	56,903.02	30,610.20	348.60	30,958.80
JJA - Juvenile Day Reporting	23,415.15	17,512.07	(182.37)	41,109.59	-	41,109.59
JJA - Juvenile Adolescent Treatment	-	36,020.00	36,020.00	-	-	-
JJA - Juvenile Program Specialist	28,080.30	57,043.14	40,917.15	44,206.29	712.14	44,918.43
JJA - Juvenile In Home Therapy	-	35,892.75	-	35,892.75	-	35,892.75
Coronavirus Relief Grant	308.10	3,091,205.00	30,912.05	3,060,601.05	-	3,060,601.05
Other Grants	5,508.10	10,000.00	16,542.42	(1,034.32)	-	(1,034.32)
Bond and Interest Funds:						
Sewer District No. 4 Bond and Interest	2,994.11	12.22	-	3,006.33	-	3,006.33
No Fund Warrants	15,439.53	2.32	-	15,441.85	-	15,441.85
Capital Projects Fund:						
Judicial Center Capital Project	62,218.64	-	-	62,218.64	-	62,218.64
Business Funds:						
Solid Waste	55,529.37	-	-	55,529.37	-	55,529.37
Trust Funds:						
Prosecuting Attorney Training	1,101.48	3,669.78	135.00	4,636.26	-	4,636.26
Special Law Enforcement Trust	25,748.10	53,779.15	39,775.43	39,751.82	2,305.84	42,057.66
Registered Offenders Fees	22,459.58	23,121.00	12,916.10	32,664.48	3,923.38	36,587.86
VIN Fees	87,842.05	27,860.00	34,195.56	81,506.49	-	81,506.49
Diversion Fees	7,129.67	12,474.42	4,071.56	15,532.53	-	15,532.53
Total Primary Government (Excluding Agency Funds)	\$ 13,817,758.56	\$ 30,420,439.11	\$ 25,853,710.93	\$ 18,384,486.74	\$ 1,301,359.97	\$ 19,685,846.71

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

Statement 1 (Continued)

MONTGOMERY COUNTY, KANSAS

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

	<u>2021</u>
Total Cash to be accounted for:	<u><u>\$ 19,685,846.71</u></u>
Composition of Cash:	
Cash on Hand	\$ 4,210.00
Checking Accounts:	
Demand Deposit Accounts	25,332.54
Time Deposit Accounts	45,472,802.62
Investments:	
Certificates of Deposit	5,570,500.00
Total Cash	<u>51,072,845.16</u>
Agency Funds Per Schedule 3	<u>(31,386,998.45)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 19,685,846.71</u></u>

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

MONTGOMERY COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Montgomery County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

Montgomery County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Montgomery County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statements. The types of funds maintained by the County are as follows:

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

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

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

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – used to account for operations that are financed and operated in a manner similar to private business operations-where the stated intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Fire Retirement System, both of which are multi-employer, state-wide pension plans. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper 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. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose fund:

- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Sewer District No. 1 Fund
- Sewer District No. 2 Fund
- Sewer District No. 5 Special Assessments Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Conceal and Carry Permit Fees Fund
- Register of Deeds Technology Fund
- Count Clerk's Technology Fund
- Community Corrections Grant Fund
- D.A.R.E. Grant Fund
- Victim Witness Program Fund
- Indigent Inmates – DOC Fund
- CDBG Micro Loan Fund
- FEMA – Flood Buyout Fund
- HMTA Grant Fund
- FEMA Grant Fund
- EDA Grant Fund
- CDBG – Rural Water District Fund
- Emergency Preparedness Planning Grant Fund
- Juvenile Justice Authority Fund
- JJA – Case Management Fund
- JJA – Juvenile Intake/Assessment Fund
- SRS – Juvenile Support and Resource Mgmt Fund
- JJA – Juvenile Intensive Supervision Fund
- JJA – Juvenile Immediate Intervention Fund
- JJA – Juvenile Day Reporting Fund
- JJA – Juvenile Adolescent Treatment Fund
- JJA – Juvenile Program Specialist Fund
- JJA – Juvenile In Home Therapy Fund
- Coronavirus Relief Grant Fund
- Other Grants Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the Other Grants Fund. As shown in Schedule 1, the County was in compliance with Kansas budget laws.

3. DEPOSITS AND INVESTMENTS

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

Deposits: At year-end, the County's carrying amount of deposits was \$51,068,635.16 and the bank balance was \$52,630,495.63. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$936,147.60 was covered by FDIC insurance, \$42,930,820.80 was covered with a repurchase agreement, \$2,564,755.74 was covered with a letter of credit and \$6,198,771.49 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

4. CAPITAL LEASE OBLIGATIONS

The County has entered into a capital lease agreement in order to finance the purchase of 10 Dodge Chargers for Sheriff Vehicles, dated April 1, 2017. Payments are made semi-annually, including interest at 2.31%. Final maturity of the lease is July 1, 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31,</u>	<u>Totals</u>
2022	\$ 6,394.33
Total Payments from County	6,394.33
Less imputed interest	(149.34)
Net Present Value of Minimum	
Lease Payments	6,244.99
Less: Current Maturities	(6,244.99)
Long-Term Capital Lease Obligations	\$ 0.00

5. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
KDHE Loans:									
Paid by Sewer District #2									
Kansas Water Pollution Control	3.06%	February 5, 2002	\$ 248,456.34	September 1, 2023	\$ 45,693.02	\$ -	\$ (14,770.85)	\$ 30,922.17	\$ 1,286.07
Capital Lease									
Sheriff Vehicles-10 Dodge Chargers	2.31%	April 1, 2017	265,000.00	July 1, 2022	56,089.29	-	(49,844.30)	6,244.99	1,448.52
Total Contractual Indebtedness					<u>\$ 101,782.31</u>	<u>\$ -</u>	<u>\$ (64,615.15)</u>	<u>\$ 37,167.16</u>	<u>\$ 2,734.59</u>

5. LONG-TERM DEBT (Continued)

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

Issue	2022	2023	Total
Principal			
KDHE Loans:			
Paid by Sewer District			
Kansas Water Pollution Control	\$ 15,226.30	\$ 15,695.87	\$ 30,922.17
Capital Lease			
Sheriff Vehicles-10 Dodge Chargers	6,244.99	-	6,244.99
Total Principal Payments	21,471.29	15,695.87	37,167.16
Interest			
KDHE Loans:			
Paid by Sewer District			
Kansas Water Pollution Control	830.62	361.05	1,191.67
Capital Lease			
Sheriff Vehicles-10 Dodge Chargers	149.34	-	149.34
Total Interest Payments	979.96	361.05	1,341.01
Total Principal and Interest	\$ 22,451.25	\$ 16,056.92	\$ 38,508.17

6. OPERATING LEASES

As of December 31, 2021 the County has entered into an operating lease for a postage machine which requires quarterly payments of \$228.00. Rent expense for the year ended December 31, 2021 was \$912.00. There are no future minimum rental payments.

7. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$709,752.02 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 \$4,818,004. 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 nonemployer 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.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

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

Compensated Absences:

All full-time employees of the County are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules:

<u>Years of Eligible Service</u>	<u>Vacation Days Monthly</u>	<u>Vacation Days Each Year</u>
Upon Initial Eligibility	8 hours	48 hours
After 1 year	8 hours	96 hours
After 10 years	10 hours	120 hours
After 20 years	12 hours	144 hours
After 30 years	14 hours	168 hours
After 40 years	16 hours	192 hours

Sick leave accrues to all full-time employees at the rate of one sick day per month. In the event of retirement, an employee shall be paid out one-third of his or her accumulated but unused sick time, up to a maximum of one hundred days, subject to certain conditions stated in the employee handbook.

The County has no policy regarding compensatory time, however it is accumulated.

The County determines a liability for compensated absences when the following conditions are met:

1. The County's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the County has accrued a liability for annual leave and compensatory time, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2021, was \$467,617.54 for annual leave and \$51,153.33 for compensatory time. In accordance with the above criteria, the County has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

Other Post Employment Benefits:

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The Premium is paid in full by the insured. There is no cost to the County under this program.

9. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has established an Employee Benefits Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with HM Life Insurance Company to be the claims supervisor. The supervisor reviews all claims for allow ability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over \$80,000.00.

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County has been unable to obtain liability insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

10. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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.

10. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES (Continued)

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 risk 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. Management is 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 2022. Future potential impacts include a decline in receipts.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County. For the year ended December 31, 2021, the County received \$3,091,205.00 as a result of the American Rescue Plan Act, of which \$30,912.05 has been spent at year end.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Noxious Weed Fund	K.S.A. 19-153	\$ 5,200.00
Motor Vehicle Operating	General	K.S.A. 8-145	25,363.04
Register of Deed Technology	General	K.S.A. 79-2934	10,000.00
Noxious Weed	Special Noxious Weed	K.S.A 2-1318	20,000.00
Road & Bridge	Special Machinery	K.S.A 68-141g	525,000.00
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	25,000.00

12. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition or disclosure in the financial statement.

SUPPLEMENTARY INFORMATION

MONTGOMERY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2021

Funds	Total Certified Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 11,578,919.00	\$ 8,539,661.28	\$ (3,039,257.72)
Special Purpose Funds:			
Ambulance	533,000.00	526,123.45	(6,876.55)
Economic Development	160,000.00	156,117.60	(3,882.40)
Employee Benefits	8,319,000.00	6,613,136.12	(1,705,863.88)
Health	716,953.00	666,474.37	(50,478.63)
Mental Health	78,500.00	74,989.88	(3,510.12)
Intellectual Disability	48,000.00	45,850.93	(2,149.07)
Noxious Weed	233,350.00	197,621.45	(35,728.55)
Road and Bridge	5,183,426.00	5,001,289.55	(182,136.45)
Rural Fire District No. 1	606,981.00	495,016.10	(111,964.90)
Rural Fire Employee Benefits	24,000.00	86.69	(23,913.31)
Service Program for the Elderly	185,215.00	108,808.12	(76,406.88)
Special Alcohol Program	34,220.00	16,334.08	(17,885.92)
Special Bridge	2,136,660.00	936,117.65	(1,200,542.35)
Special Liability	20,000.00	(10,244.33)	(30,244.33)
Special Park and Recreation	20,004.00	17,552.30	(2,451.70)
Tourism and Convention Promotion	375,009.00	261,882.63	(113,126.37)
Risk Management Reserve	678,551.00	-	(678,551.00)
Special Noxious Weed	105,525.00	-	(105,525.00)
Special Rural Fire Equipment	181,971.00	-	(181,971.00)
Emergency Telephone Service	284.00	-	(284.00)
Bond and Interest Fund:			
Sewer District No.4 Bond and Interest	-	-	-
No Fund Warrants	-	-	-
Business Fund:			
Solid Waste	55,529.00	-	(55,529.00)
Trust Funds:			
Special Law Enforcement Trust	114,314.00	39,775.43	(74,538.57)
VIN Fees	116,920.00	34,195.56	(82,724.44)

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 6,434,700.00	\$ 6,773,694.18	\$ 7,075,511.00	\$ (301,816.82)
Delinquent Tax	237,582.08	229,825.29	238,238.00	(8,412.71)
Motor Vehicle Tax	607,804.78	616,405.64	580,479.00	35,926.64
Recreational Vehicle Tax	8,704.13	8,997.16	8,031.00	966.16
16/20 M Truck Tax	11,283.88	14,281.05	13,794.00	487.05
Commercial Vehicle Tax	23,007.61	20,218.98	22,466.00	(2,247.02)
Watercraft Tax	3,546.37	3,676.88	3,598.00	78.88
Rental Excise Tax	4,309.70	1,877.90	3,844.00	(1,966.10)
Mineral Production Tax	3,019.81	3,982.20	3,000.00	982.20
In Lieu of Tax	855.59	1,386.68	-	1,386.68
Neighborhood Revitalization Rebates	(26,134.28)	(26,015.80)	(514.00)	(25,501.80)
Local Sales Tax	603.61	-	-	-
Interest of Fees on Tax	598,447.68	536,191.21	160,000.00	376,191.21
Intergovernmental				
Federal Grants	49,861.07	-	-	-
State Grants	-	5,322.51	-	5,322.51
Local Alcoholic Liquor Tax	14,893.64	17,303.29	10,000.00	7,303.29
Licenses, Fees, and Permits				
Officer Fees	249,551.18	302,811.34	205,000.00	97,811.34
Court Fees	12,376.25	9,885.79	10,000.00	(114.21)
Juvenile Justice Fees	294.00	326.92	-	326.92
Zoning Permits	1,470.00	975.00	-	975.00
Environmental Fees	22,613.25	22,590.00	-	22,590.00
GIS Fees	3,072.67	-	-	-
Appraisal Fees	13,344.50	3,932.50	-	3,932.50
Use of Money and Property				
Interest on Investments	341,692.66	152,973.83	138,232.00	14,741.83
Prisoner Board	4,340.00	-	22,000.00	(22,000.00)
Other Receipts				
D.O.C. Miscellaneous	35,826.67	34,813.65	5,000.00	29,813.65
D.O.C. Commissary	16,939.18	16,578.03	5,000.00	11,578.03
D.O.C. Telephone	1,484.06	-	-	-
D.O.C. Insurance Proceeds	6,675.08	4,149.35	-	4,149.35
Reimbursed Expense	223,225.48	223,904.22	130,000.00	93,904.22
Miscellaneous	46,823.38	69,306.56	-	69,306.56

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts (Continued)				
Operating Transfers from:				
Diversion Fees Fund	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
Motor Vehicle Operating Fund	4,251.04	25,363.04	-	25,363.04
Total Receipts	8,956,465.07	9,084,757.40	\$ 8,633,679.00	\$ 451,078.40
Expenditures				
County Commission				
Personal Services	64,965.74	65,622.08	\$ 63,000.00	\$ 2,622.08
Contractual Services	10,753.27	13,564.01	16,100.00	(2,535.99)
Commodities	314.50	391.36	250.00	141.36
Total County Commission	76,033.51	79,577.45	79,350.00	227.45
County Clerk				
Personal Services	254,554.09	265,486.14	253,000.00	12,486.14
Contractual Services	2,995.14	3,223.81	9,000.00	(5,776.19)
Commodities	4,593.84	6,636.59	3,850.00	2,786.59
Total County Clerk	262,143.07	275,346.54	265,850.00	9,496.54
County Treasurer				
Personal Services	221,860.77	208,522.52	210,850.00	(2,327.48)
Contractual Services	18,623.02	19,454.89	24,000.00	(4,545.11)
Commodities	10,846.41	14,266.15	13,000.00	1,266.15
Total County Treasurer	251,330.20	242,243.56	247,850.00	(5,606.44)
County Attorney				
Personal Services	565,572.47	547,097.30	540,055.00	7,042.30
Contractual Services	33,810.92	31,881.43	35,235.00	(3,353.57)
Commodities	6,792.29	9,316.21	7,245.00	2,071.21
Total County Attorney	606,175.68	588,294.94	582,535.00	5,759.94
Register of Deeds				
Personal Services	146,712.97	147,439.31	142,000.00	5,439.31
Contractual Services	1,890.87	2,276.98	5,200.00	(2,923.02)
Commodities	471.66	795.43	1,000.00	(204.57)
Total Register of Deeds	149,075.50	150,511.72	148,200.00	2,311.72
Indigent Defense				
Contractual Services	168,148.60	146,405.36	200,000.00	(53,594.64)

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Unified Court				
Contractual Services	\$ 178,948.20	\$ 201,825.46	\$ 237,950.00	\$ (36,124.54)
Commodities	25,108.48	17,541.73	37,500.00	(19,958.27)
Capital Outlay	-	-	-	-
Total Unified Court	204,056.68	219,367.19	275,450.00	(56,082.81)
Courthouse General				
Personal Services	166,792.18	620.19	300,000.00	(299,379.81)
Contractual Services	802,937.90	756,619.80	1,505,215.00	(748,595.20)
Commodities	47,588.03	10,330.42	8,500.00	1,830.42
Total Courthouse General	1,017,318.11	767,570.41	1,813,715.00	(1,046,144.59)
Appraiser				
Personal Services	422,982.90	344,560.10	485,000.00	(140,439.90)
Contractual Services	32,733.38	33,101.68	41,310.00	(8,208.32)
Commodities	5,934.63	12,892.12	18,500.00	(5,607.88)
Total Appraiser	461,650.91	390,553.90	544,810.00	(154,256.10)
GIS				
Personal Services	36,443.61	102,259.72	-	102,259.72
Contractual Services	465.00	4,514.89	-	4,514.89
Commodities	-	5,087.77	-	5,087.77
Total GIS	36,908.61	111,862.38	-	111,862.38
Data Processing				
Personal Services	98,486.46	95,806.97	98,800.00	(2,993.03)
Contractual Services	5,726.24	5,202.03	5,310.00	(107.97)
Commodities	6,832.80	9,953.33	7,000.00	2,953.33
Total Data Processing	111,045.50	110,962.33	111,110.00	(147.67)
Direct Election				
Personal Services	1,491.78	122.27	-	122.27
Contractual Services	129,976.41	53,602.27	139,200.00	(85,597.73)
Commodities	19,294.20	4,367.15	12,500.00	(8,132.85)
Total Indirect Election	150,762.39	58,091.69	151,700.00	(93,608.31)
Indirect Election				
Personal Services	50,926.89	51,746.33	50,500.00	1,246.33
Total Direct Election	50,926.89	51,746.33	50,500.00	1,246.33
Compliance Officer				
Personal Services	(43.58)	-	-	-

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Auditor				
Personal Services	\$ 3,000.00	\$ 3,081.68	\$ 3,000.00	\$ 81.68
Contractual Services	527.00	530.50	900.00	(369.50)
Total County Auditor	3,527.00	3,612.18	3,900.00	(287.82)
Special Auto Tag				
Personal Services	152,617.07	149,167.14	175,000.00	(25,832.86)
Mail Room				
Personal Services	5,935.98	7,389.33	7,700.00	(310.67)
Human Resources				
Personal Services	12,420.00	28,625.10	12,420.00	16,205.10
Contractual Services	603.56	1,093.91	750.00	343.91
Commodities	639.68	6,574.57	500.00	6,074.57
Total Human Resources	13,663.24	36,293.58	13,670.00	22,623.58
County Building Maintenance				
Personal Services	161,880.67	212,795.26	203,420.00	9,375.26
Contractual Services	159,179.28	188,293.98	225,200.00	(36,906.02)
Commodities	26,555.27	29,229.81	22,000.00	7,229.81
Total County Building Maintenance	347,615.22	430,319.05	450,620.00	(20,300.95)
Building Additions/Service Systems				
Contractual Services	18,009.73	16,676.33	10,000.00	6,676.33
Commodities	1,909.47	7,316.87	14,000.00	(6,683.13)
Total Building Additions/Service System	19,919.20	23,993.20	24,000.00	(6.80)
Total General Government	4,088,809.78	3,843,308.28	5,145,960.00	(1,302,651.72)
Public Safety				
Sheriff				
Personal Services	1,465,007.63	1,457,748.20	1,478,600.00	(20,851.80)
Contractual Services	180,198.86	172,140.27	192,105.00	(19,964.73)
Commodities	156,072.91	190,792.72	225,000.00	(34,207.28)
Total Sheriff	1,801,279.40	1,820,681.19	1,895,705.00	(75,023.81)

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Department of Corrections				
Personal Services	\$ 1,198,394.55	\$ 1,217,131.31	\$ 1,161,500.00	\$ 55,631.31
Contractual Services	479,054.77	583,628.66	639,227.00	(55,598.34)
Commodities	103,811.74	108,124.34	96,860.00	11,264.34
Total Department of Corrections	1,781,261.06	1,908,884.31	1,897,587.00	11,297.31
Juvenile Detention				
Contractual Services	291,057.59	258,939.28	315,000.00	(56,060.72)
Total Juvenile Detention	291,057.59	258,939.28	315,000.00	(56,060.72)
Inmate Housing				
Contractual Services	-	-	25,000.00	(25,000.00)
Emergency Preparedness				
Personal Services	96,718.57	77,392.81	65,905.00	11,487.81
Contractual Services	12,676.19	9,682.70	4,600.00	5,082.70
Commodities	12,672.80	9,334.39	8,000.00	1,334.39
Total Emergency Preparedness	122,067.56	96,409.90	78,505.00	17,904.90
Total Public Safety	3,995,665.61	4,084,914.68	4,211,797.00	(126,882.32)
Health				
Coroner				
Personal Services	12,317.04	13,048.19	11,000.00	2,048.19
Contractual Services	117,375.90	112,932.00	100,000.00	12,932.00
Commodities	-	1,014.30	-	1,014.30
Total Coroner	129,692.94	126,994.49	111,000.00	15,994.49
Environmental Services/Zoning				
Personal Services	87,800.51	89,413.07	94,000.00	(4,586.93)
Contractual Services	5,017.70	3,932.02	8,950.00	(5,017.98)
Commodities	7,099.81	4,109.67	5,800.00	(1,690.33)
Total Environmental Services	99,918.02	97,454.76	108,750.00	(11,295.24)
Total Health	229,610.96	224,449.25	219,750.00	4,699.25

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Agriculture				
Agriculture Appropriations				
Conservation District	\$ 25,500.00	\$ 25,500.00	\$ 25,500.00	\$ -
Fair	12,600.00	12,600.00	12,600.00	-
Fair Building	700.00	700.00	700.00	-
4-H Awards	3,000.00	3,000.00	3,000.00	-
Total Agriculture Appropriations	41,800.00	41,800.00	41,800.00	-
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	17,470.00	17,470.00	17,470.00	-
Sanitation				
Household Hazardous Waste				
Contractual Services	10,840.98	5,888.63	16,900.00	(11,011.37)
Commodities	-	566.37	300.00	266.37
Capital Outlay	9,600.00	-	-	-
Total Household Hazardous Waste	20,440.98	6,455.00	17,200.00	(10,745.00)
Capital Outlay Projects				
Capital Outlay	336,380.50	316,064.07	1,919,742.00	(1,603,677.93)
Operating Transfers to				
Noxious Weed Fund	-	5,200.00	5,200.00	-
Special Noxious Weed Fund	5,200.00	-	-	-
Total Operating Transfers	5,200.00	5,200.00	5,200.00	-
Total Expenditures	8,735,377.83	8,539,661.28	\$ 11,578,919.00	\$ (3,039,257.72)
Receipts Over(Under) Expenditures	221,087.24	545,096.12		
Unencumbered Cash, Beginning	5,916,937.70	6,138,024.94		
Unencumbered Cash, Ending	\$ 6,138,024.94	\$ 6,683,121.06		

MONTGOMERY COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 468,577.25	\$ 464,074.44	\$ 484,830.00	\$ (20,755.56)
Delinquent Tax	16,098.46	16,528.46	16,161.00	367.46
Motor Vehicle Tax	41,366.01	43,784.58	42,352.00	1,432.58
Recreational Vehicle Tax	593.12	639.77	586.00	53.77
16/20 M Truck Tax	982.07	916.36	1,007.00	(90.64)
Commercial Vehicle Tax	1,495.71	1,465.71	1,639.00	(173.29)
Watercraft Tax	227.79	268.24	262.00	6.24
Rental Excise Tax	306.23	135.81	253.00	(117.19)
In Lieu of Tax	60.48	91.66	-	91.66
Neighborhood Revitalization Rebates	(1,906.38)	(1,782.62)	(35.00)	(1,747.62)
Total Receipts	527,800.74	526,122.41	\$ 547,055.00	\$ (20,932.59)
Expenditures				
Public Safety				
Contractual Services	527,832.03	526,123.45	\$ 533,000.00	\$ (6,876.55)
Total Expenditures	527,832.03	526,123.45	\$ 533,000.00	\$ (6,876.55)
Receipts Over(Under) Expenditures	(31.29)	(1.04)		
Unencumbered Cash, Beginning	61.60	30.31		
Unencumbered Cash, Ending	\$ 30.31	\$ 29.27		

MONTGOMERY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 142,438.22	\$ 137,762.53	\$ 143,950.00	\$ (6,187.47)
Delinquent Tax	4,405.45	4,851.56	4,798.00	53.56
Motor Vehicle Tax	12,349.54	13,257.83	12,828.00	429.83
Recreational Vehicle Tax	177.01	193.76	178.00	15.76
16/20 M Truck Tax	278.05	277.57	305.00	(27.43)
Commercial Vehicle Tax	451.57	443.82	496.00	(52.18)
Watercraft Tax	69.04	81.26	79.00	2.26
Rental Excise Tax	90.50	41.12	72.00	(30.88)
In Lieu of Tax	18.14	27.33	-	27.33
Neighborhood Revitalization Rebates	(577.28)	(529.13)	(10.00)	(519.13)
Total Receipts	159,700.24	156,407.65	\$ 162,696.00	\$ (6,288.35)
Expenditures				
Economic Development				
Contractual Services	160,000.00	156,117.60	\$ 160,000.00	\$ (3,882.40)
Total Expenditures	160,000.00	156,117.60	\$ 160,000.00	\$ (3,882.40)
Receipts Over(Under) Expenditures	(299.76)	290.05		
Unencumbered Cash, Beginning	18.51	(281.25)		
Unencumbered Cash, Ending	\$ (281.25)	\$ 8.80		

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,836,221.49	\$ 3,921,695.34	\$ 4,096,828.00	\$ (175,132.66)
Delinquent Tax	148,043.75	136,290.03	136,561.00	(270.97)
Motor Vehicle Tax	339,516.65	358,318.68	345,547.00	12,771.68
Recreational Vehicle Tax	4,867.33	5,235.34	4,782.00	453.34
16/20 M Truck Tax	7,795.50	7,586.47	8,212.00	(625.53)
Commercial Vehicle Tax	12,356.82	11,969.06	13,373.00	(1,403.94)
Watercraft Tax	1,885.86	2,188.98	2,141.00	47.98
Rental Excise Tax	2,498.59	1,109.32	2,014.00	(904.68)
In Lieu of Tax	502.24	744.51	-	744.51
Neighborhood Revitalization Rebates	(15,557.78)	(15,064.01)	(294.00)	(14,770.01)
Other Receipts				
Reimbursed Expense	2,636,418.36	3,018,577.61	2,905,000.00	113,577.61
Total Receipts	6,974,548.81	7,448,651.33	\$ 7,514,164.00	\$ (65,512.67)
Expenditures				
General Government				
Contractual Services	172,161.00	-	\$ -	\$ -
Health Insurance	5,553,536.69	5,426,164.81	6,700,000.00	(1,273,835.19)
KPERS	734,356.76	709,752.00	750,000.00	(40,248.00)
Life Insurance	6,779.45	6,558.64	8,000.00	(1,441.36)
Social Security	573,529.38	465,817.41	575,000.00	(109,182.59)
Unemployment	63,427.77	4,843.26	86,000.00	(81,156.74)
Workmen's Compensation	-	-	200,000.00	(200,000.00)
Total General Government	7,103,791.05	6,613,136.12	8,319,000.00	(1,705,863.88)
Total Expenditures	7,103,791.05	6,613,136.12	\$ 8,319,000.00	\$ (1,705,863.88)
Receipts Over(Under) Expenditures	(129,242.24)	835,515.21		
Unencumbered Cash, Beginning	1,986,577.92	1,857,335.68		
Unencumbered Cash, Ending	\$ 1,857,335.68	\$ 2,692,850.89		

MONTGOMERY COUNTY, KANSAS
HEALTH FUNDSchedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year		
		Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 147,939.68	\$ 195,331.28	\$ 203,953.00	\$ (8,621.72)
Delinquent Tax	5,579.19	6,008.10	2,213.00	3,795.10
Motor Vehicle Tax	15,712.95	14,231.21	13,409.00	822.21
Recreational Vehicle Tax	225.59	207.70	186.00	21.70
16/20 M Truck Tax	449.34	328.10	319.00	9.10
Commercial Vehicle Tax	543.10	466.82	519.00	(52.18)
Watercraft Tax	81.60	84.93	83.00	1.93
Rental Excise Tax	120.94	43.37	-	43.37
In Lieu of Tax	22.26	32.30	-	32.30
Neighborhood Revitalization Rebates	(603.46)	(750.21)	(5.00)	(745.21)
Intergovernmental				
Federal Grants	211,385.42	291,328.66	150,000.00	141,328.66
State Grants	90,696.00	95,087.66	-	95,087.66
Licenses, Fees, and Permits				
Service Fees	78,637.08	66,042.06	120,000.00	(53,957.94)
Total Receipts	550,789.69	668,441.98	\$ 490,677.00	\$ 177,764.98
Expenditures				
Health				
Personal Services	465,625.63	464,531.60	\$ 511,653.00	\$ (47,121.40)
Contractual Services	84,447.41	109,971.68	76,500.00	33,471.68
Commodities	88,277.64	89,381.59	123,000.00	(33,618.41)
Capital Outlay	20,960.71	2,589.50	5,800.00	(3,210.50)
Reimbursed Expense	(215,032.55)	-	-	-
Total Health	444,278.84	666,474.37	716,953.00	(50,478.63)
Total Expenditures	444,278.84	666,474.37	\$ 716,953.00	\$ (50,478.63)
Receipts Over(Under) Expenditures	106,510.85	1,967.61		
Unencumbered Cash, Beginning	378,619.06	485,129.91		
Unencumbered Cash, Ending	\$ 485,129.91	\$ 487,097.52		

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 68,283.44	\$ 67,355.84	\$ 70,301.00	\$ (2,945.16)
Delinquent Tax	2,008.81	2,287.79	2,343.00	(55.21)
Motor Vehicle Tax	6,437.92	6,549.97	6,304.00	245.97
Recreational Vehicle Tax	92.24	95.67	87.00	8.67
16/20 M Truck Tax	159.12	141.45	150.00	(8.55)
Commercial Vehicle Tax	230.97	217.96	244.00	(26.04)
Watercraft Tax	35.26	39.82	39.00	0.82
Rental Excise Tax	48.00	20.21	-	20.21
In Lieu of Tax	8.88	13.38	-	13.38
Neighborhood Revitalization Rebates	(282.92)	(258.69)	(4.00)	(254.69)
Total Receipts	77,021.72	76,463.40	\$ 79,464.00	\$ (3,000.60)
Expenditures				
Health				
Contractual Services	78,500.00	74,989.88	\$ 78,500.00	\$ (3,510.12)
Total Expenditures	78,500.00	74,989.88	\$ 78,500.00	\$ (3,510.12)
Receipts Over(Under) Expenditures	(1,478.28)	1,473.52		
Unencumbered Cash, Beginning	9.08	(1,469.20)		
Unencumbered Cash, Ending	\$ (1,469.20)	\$ 4.32		

MONTGOMERY COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 42,165.62	\$ 41,026.78	\$ 42,909.00	\$ (1,882.22)
Delinquent Tax	1,186.19	1,383.57	1,430.00	(46.43)
Motor Vehicle Tax	3,771.82	3,986.99	3,877.00	109.99
Recreational Vehicle Tax	54.08	58.24	54.00	4.24
16/20 M Truck Tax	97.87	81.67	92.00	(10.33)
Commercial Vehicle Tax	133.86	134.02	150.00	(15.98)
Watercraft Tax	20.40	24.60	24.00	0.60
Rental Excise Tax	28.39	12.42	-	12.42
In Lieu of Tax	5.44	8.27	-	8.27
Neighborhood Revitalization Rebates	(174.56)	(157.57)	(3.00)	(154.57)
Total Receipts	47,289.11	46,558.99	\$ 48,533.00	\$ (1,974.01)
Expenditures				
Health				
Contractual Services	48,000.00	45,850.93	\$ 48,000.00	\$ (2,149.07)
Total Expenditures	48,000.00	45,850.93	\$ 48,000.00	\$ (2,149.07)
Receipts Over(Under) Expenditures	(710.89)	708.06		
Unencumbered Cash, Beginning	5.59	(705.30)		
Unencumbered Cash, Ending	\$ (705.30)	\$ 2.76		

MONTGOMERY COUNTY, KANSAS
NOXIOUS WEED FUNDSchedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 108,289.34	\$ 141,175.77	\$ 147,441.00	\$ (6,265.23)
Delinquent Tax	4,084.38	4,151.01	5,085.00	(933.99)
Motor Vehicle Tax	13,358.97	11,223.91	9,796.00	1,427.91
Recreational Vehicle Tax	191.07	163.33	136.00	27.33
16/20 M Truck Tax	199.23	327.11	233.00	94.11
Commercial Vehicle Tax	522.07	347.85	379.00	(31.15)
Watercraft Tax	81.13	62.05	61.00	1.05
Rental Excise Tax	91.71	32.53	51.00	(18.47)
In Lieu of Tax	16.17	27.14	-	27.14
Neighborhood Revitalization Rebates	(441.37)	(542.06)	(11.00)	(531.06)
Other Receipts				
Reimbursed Expense	52,775.28	53,344.32	72,000.00	(18,655.68)
Operating Transfers from General Fund	-	5,200.00	5,200.00	-
Total Cash Receipts	179,167.98	215,512.96	\$ 240,371.00	\$ (24,858.04)
Expenditures				
Agriculture				
Personal Services	69,993.51	71,344.20	\$ 65,750.00	\$ 5,594.20
Contractual Services	13,431.62	14,233.82	16,650.00	(2,416.18)
Commodities	85,492.63	92,043.43	130,950.00	(38,906.57)
Operating Transfers to Special Noxious Weed Fund	29,800.00	20,000.00	20,000.00	-
Total Expenditures	198,717.76	197,621.45	\$ 233,350.00	\$ (35,728.55)
Receipts Over(Under) Expenditures	(19,549.78)	17,891.51		
Unencumbered Cash, Beginning	23,663.31	4,113.53		
Unencumbered Cash, Ending	\$ 4,113.53	\$ 22,005.04		

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,518,654.85	\$ 3,636,462.01	\$ 3,798,896.00	\$ (162,433.99)
Delinquent Tax	122,959.73	126,564.73	145,635.00	(19,070.27)
Motor Vehicle Tax	316,586.69	329,111.93	317,995.00	11,116.93
Recreational Vehicle Tax	4,540.89	4,808.93	4,400.00	408.93
16/20 M Truck Tax	7,919.26	6,908.60	7,557.00	(648.40)
Commercial Vehicle Tax	11,314.42	11,009.69	12,307.00	(1,297.31)
Watercraft Tax	1,718.06	2,014.48	1,970.00	44.48
Rental Excise Tax	2,368.13	1,020.23	2,040.00	(1,019.77)
In Lieu of Tax	463.95	718.17	230.00	488.17
Neighborhood Revitalization Rebates	(14,317.18)	(13,968.11)	(314.00)	(13,654.11)
Special Assessments	10,729.98	10,518.18	16,000.00	(5,481.82)
Intergovernmental				
Federal Grants	2,134.78	1,015.50	-	1,015.50
Special City and County Highway	982,433.08	1,065,130.14	930,000.00	135,130.14
Licenses, Fees, and Permits				
Officer Fees	-	-	4,750.00	(4,750.00)
Other Receipts				
Miscellaneous	16,764.83	34,802.26	-	34,802.26
Reimbursed Expense	-	7,138.00	-	7,138.00
Total Receipts	4,984,271.47	5,223,254.74	\$ 5,241,466.00	\$ (18,211.26)

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures				
Public Works				
Personal Services	\$ 1,320,098.30	\$ 1,272,539.44	\$ 1,374,926.00	\$ (102,386.56)
Contractual Services	324,107.70	192,434.96	296,500.00	(104,065.04)
Commodities	2,268,959.69	2,534,606.35	3,062,000.00	(527,393.65)
Capital Outlay	300,390.99	476,708.80	250,000.00	226,708.80
Total Public Works	<u>4,213,556.68</u>	<u>4,476,289.55</u>	<u>4,983,426.00</u>	<u>(507,136.45)</u>
Operating Transfers to				
Special Highway Fund	700,000.00	-	-	-
Special Machinery Fund	<u>200,000.00</u>	<u>525,000.00</u>	<u>200,000.00</u>	<u>325,000.00</u>
Total Transfers	<u>900,000.00</u>	<u>525,000.00</u>	<u>200,000.00</u>	<u>325,000.00</u>
Total Expenditures	<u>5,113,556.68</u>	<u>5,001,289.55</u>	<u>\$ 5,183,426.00</u>	<u>\$ (182,136.45)</u>
Receipts Over(Under) Expenditures	(129,285.21)	221,965.19		
Unencumbered Cash, Beginning	<u>275,443.23</u>	<u>146,158.02</u>		
Unencumbered Cash, Ending	<u>\$ 146,158.02</u>	<u>\$ 368,123.21</u>		

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 403,655.50	\$ 423,858.82	\$ 434,585.00	\$ (10,726.18)
Delinquent Tax	8,445.28	6,125.21	4,303.00	1,822.21
Motor Vehicle Tax	28,837.32	29,241.91	28,309.00	932.91
Recreational Vehicle Tax	530.66	571.79	521.00	50.79
16/20 M Truck Tax	1,033.45	1,013.60	1,102.00	(88.40)
Commercial Vehicle Tax	1,182.89	1,067.23	1,285.00	(217.77)
Watercraft Tax	218.04	239.48	221.00	18.48
Rental Excise Tax	10.08	13.38	12.00	1.38
Other Receipts				
Miscellaneous	20.00	88.09	-	88.09
Total Receipts	443,933.22	462,219.51	\$ 470,338.00	\$ (8,118.49)
Expenditures				
Public Safety				
Personal Services	127,500.85	165,033.58	\$ 110,000.00	\$ 55,033.58
Contractual Services	127,117.79	126,219.91	170,000.00	(43,780.09)
Commodities	49,649.02	40,375.62	78,500.00	(38,124.38)
Capital Outlay	190,878.85	138,386.99	223,481.00	(85,094.01)
Total Public Works	495,146.51	470,016.10	581,981.00	(111,964.90)
Operating Transfers to				
Special Rural Fire Equipment Fund	45,000.00	25,000.00	25,000.00	-
Total Expenditures	540,146.51	495,016.10	\$ 606,981.00	\$ (111,964.90)
Receipts Over(Under) Expenditures	(96,213.29)	(32,796.59)		
Unencumbered Cash, Beginning	200,334.35	104,121.06		
Unencumbered Cash, Ending	\$ 104,121.06	\$ 71,324.47		

MONTGOMERY COUNTY, KANSAS
RURAL FIRE EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,156.92	\$ 2,350.68	\$ 2,417.00	\$ (66.32)
Delinquent Tax	119.12	65.97	24.00	41.97
Motor Vehicle Tax	243.03	246.88	223.00	23.88
Recreational Vehicle Tax	4.33	4.87	4.00	0.87
16/20 M Truck Tax	(0.33)	10.68	9.00	1.68
Commercial Vehicle Tax	11.73	8.53	10.00	(1.47)
Watercraft Tax	2.24	1.81	2.00	(0.19)
Rental Excise Tax	0.07	0.12	-	0.12
Total Receipts	3,537.11	2,689.54	\$ 2,689.00	\$ 0.54
Expenditures				
Public Safety				
Contractual Services	2,483.00	-	\$ 5,000.00	\$ (5,000.00)
Health Insurance	-	-	5,000.00	(5,000.00)
KPERS	-	-	1,000.00	(1,000.00)
Social Security	-	-	3,000.00	(3,000.00)
Unemployment	1,167.04	86.69	10,000.00	(9,913.31)
Workmen's Compensation	375.00	-	-	-
Total Public Safety	4,025.04	86.69	24,000.00	(23,913.31)
Total Expenditures	4,025.04	86.69	\$ 24,000.00	\$ (23,913.31)
Receipts Over(Under) Expenditures	(487.93)	2,602.85		
Unencumbered Cash, Beginning	27,680.28	27,192.35		
Unencumbered Cash, Ending	\$ 27,192.35	\$ 29,795.20		

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 153,244.43	\$ 153,134.79	\$ 162,254.00	\$ (9,119.21)
Delinquent Tax	3,607.74	4,206.54	10,476.00	(6,269.46)
Motor Vehicle Tax	2,733.17	11,451.21	13,847.00	(2,395.79)
Recreational Vehicle Tax	40.04	169.09	192.00	(22.91)
16/20 M Truck Tax	304.24	(2.60)	329.00	(331.60)
Commercial Vehicle Tax	19.63	456.95	536.00	(79.05)
Watercraft Tax	(0.35)	87.78	86.00	1.78
Rental Excise Tax	34.82	41.55	79.00	(37.45)
In Lieu of Tax	19.86	30.11	20.00	10.11
Neighborhood Revitalization Rebates	(623.39)	(587.94)	(23.00)	(564.94)
Total Receipts	159,380.19	168,987.48	\$ 187,796.00	\$ (18,808.52)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	111,193.60	108,808.12	\$ 185,215.00	\$ (76,406.88)
Total Expenditures	111,193.60	108,808.12	\$ 185,215.00	\$ (76,406.88)
Receipts Over(Under) Expenditures	48,186.59	60,179.36		
Unencumbered Cash, Beginning	148,706.36	196,892.95		
Unencumbered Cash, Ending	\$ 196,892.95	\$ 257,072.31		

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 14,893.64	\$ 17,303.30	\$ 30,000.00	\$ (12,696.70)
Total Receipts	14,893.64	17,303.30	\$ 30,000.00	\$ (12,696.70)
Expenditures				
Health				
Contractual Services	14,435.62	16,334.08	\$ 34,220.00	\$ (17,885.92)
Total Expenditures	14,435.62	16,334.08	\$ 34,220.00	\$ (17,885.92)
Receipts Over(Under) Expenditures	458.02	969.22		
Unencumbered Cash, Beginning	5,470.28	5,928.30		
Unencumbered Cash, Ending	\$ 5,928.30	\$ 6,897.52		

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 901,871.17	\$ 393,301.75	\$ 411,625.00	\$ (18,323.25)
Delinquent Tax	24,035.40	26,961.88	26,436.00	525.88
Motor Vehicle Tax	64,131.61	80,271.85	80,997.00	(725.15)
Recreational Vehicle Tax	920.03	1,175.20	1,121.00	54.20
16/20 M Truck Tax	1,650.74	1,387.83	1,925.00	(537.17)
Commercial Vehicle Tax	2,276.64	2,776.72	3,135.00	(358.28)
Watercraft Tax	345.25	513.22	502.00	11.22
Rental Excise Tax	482.55	256.32	425.00	(168.68)
In Lieu of Tax	83.89	88.54	-	88.54
Neighborhood Revitalization Rebates	(3,646.95)	(1,513.33)	(57.00)	(1,456.33)
Other Receipts				
Miscellaneous Receipts	(0.04)	2,190.75	-	2,190.75
Reimbursed Expense	-	89.33	-	89.33
Total Receipts	992,150.29	507,500.06	\$ 526,109.00	\$ (18,608.94)
Expenditures				
Public Works				
Personal Services	253,516.57	221,127.92	\$ 269,723.00	\$ (48,595.08)
Contractual Services	44,698.55	558,903.76	1,667,037.00	(1,108,133.24)
Commodities	247,926.75	156,085.97	199,900.00	(43,814.03)
Total Expenditures	546,141.87	936,117.65	\$ 2,136,660.00	\$ (1,200,542.35)
Receipts Over(Under) Expenditures	446,008.42	(428,617.59)		
Unencumbered Cash, Beginning	1,183,910.29	1,629,918.71		
Unencumbered Cash, Ending	\$ 1,629,918.71	\$ 1,201,301.12		

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 6,587.62	\$ 18,681.91	\$ 19,635.00	\$ (953.09)
Delinquent Tax	537.49	431.24	655.00	(223.76)
Motor Vehicle Tax	1,428.31	810.06	597.00	213.06
Recreational Vehicle Tax	20.39	11.72	8.00	3.72
16/20 M Truck Tax	32.44	31.98	14.00	17.98
Commercial Vehicle Tax	52.11	22.52	23.00	(0.48)
Watercraft Tax	7.85	3.82	4.00	(0.18)
Rental Excise Tax	10.47	2.13	-	2.13
In Lieu of Tax	1.64	3.59	-	3.59
Neighborhood Revitalization Rebates	(27.43)	(71.73)	(1.00)	(70.73)
Total Receipts	8,650.89	19,927.24	\$ 20,935.00	\$ (1,007.76)
Expenditures				
General Government				
Contractual Services	25,250.00	-	\$ 20,000.00	\$ (20,000.00)
Reimbursed Expense	-	(10,244.33)	-	(10,244.33)
Total Expenditures	25,250.00	(10,244.33)	\$ 20,000.00	\$ (30,244.33)
Receipts Over(Under) Expenditures	(16,599.11)	30,171.57		
Unencumbered Cash, Beginning	5,786.62	(10,812.49)		
Unencumbered Cash, Ending	\$ (10,812.49)	\$ 19,359.08		

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 14,893.63	\$ 17,303.30	\$ 20,000.00	\$ (2,696.70)
Total Receipts	14,893.63	17,303.30	\$ 20,000.00	\$ (2,696.70)
Expenditures				
Culture and Recreation				
Contractual Services	10,169.69	17,552.30	\$ 20,004.00	\$ (2,451.70)
Total Expenditures	10,169.69	17,552.30	\$ 20,004.00	\$ (2,451.70)
Receipts Over(Under) Expenditures	4,723.94	(249.00)		
Unencumbered Cash, Beginning	4.36	4,728.30		
Unencumbered Cash, Ending	\$ 4,728.30	\$ 4,479.30		

MONTGOMERY COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 292,480.88	\$ 261,882.63	\$ 375,000.00	\$ (113,117.37)
Total Receipts	292,480.88	261,882.63	\$ 375,000.00	\$ (113,117.37)
Expenditures				
Economic Development				
Contractual Services	292,489.64	261,882.63	\$ 375,009.00	\$ (113,126.37)
Total Expenditures	292,489.64	261,882.63	\$ 375,009.00	\$ (113,126.37)
Receipts Over(Under) Expenditures	(8.76)	-		
Unencumbered Cash, Beginning	8.76	-		
Unencumbered Cash, Ending	\$ -	\$ -		

MONTGOMERY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	10,371.09	10,371.09
Unencumbered Cash, Ending	\$ 10,371.09	\$ 10,371.09

MONTGOMERY COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	\$ -	\$ -	\$ -	\$ -
No Fund Warrants Fund	-	-	-	-
Total Receipts	-	-	\$ -	\$ -
Expenditures				
General Government				
Contractual Services	11,445.00	-	\$ 678,551.00	\$ (678,551.00)
Total Expenditures	11,445.00	-	\$ 678,551.00	\$ (678,551.00)
Receipts Over(Under) Expenditures	(11,445.00)	-		
Unencumbered Cash, Beginning	463,112.94	451,667.94		
Unencumbered Cash, Ending	\$ 451,667.94	\$ 451,667.94		

MONTGOMERY COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	\$ 5,200.00	\$ -	\$ -	\$ -
Noxious Weed Fund	29,800.00	20,000.00	20,000.00	-
Total Receipts	35,000.00	20,000.00	\$ 20,000.00	\$ -
Expenditures				
Agriculture				
Capital Outlay	-	-	\$ 105,525.00	\$ (105,525.00)
Total Expenditures	-	-	\$ 105,525.00	\$ (105,525.00)
Receipts Over(Under) Expenditures	35,000.00	20,000.00		
Unencumbered Cash, Beginning	65,524.72	100,524.72		
Unencumbered Cash, Ending	\$ 100,524.72	\$ 120,524.72		

MONTGOMERY COUNTY, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Aid	\$ -	\$ 6,814.25
State Aid	190,979.06	368,061.61
Operating Transfers from Road and Bridge Fund	700,000.00	-
Total Receipts	890,979.06	374,875.86
Expenditures		
Public Works		
Commodities	125,082.50	782,536.20
Reimbursed Expense	-	(96,477.00)
Total Expenditures	125,082.50	686,059.20
Receipts Over(Under) Expenditures	765,896.56	(311,183.34)
Unencumbered Cash, Beginning	699,103.00	1,464,999.56
Unencumbered Cash, Ending	\$ 1,464,999.56	\$ 1,153,816.22

MONTGOMERY COUNTY, KANSAS
SPECIAL MACHINERY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	\$ 200,000.00	\$ 525,000.00
Total Receipts	200,000.00	525,000.00
Expenditures		
Public Works Capital Outlay	204,743.00	148,065.00
Total Expenditures	204,743.00	148,065.00
Receipts Over(Under) Expenditures	(4,743.00)	376,935.00
Unencumbered Cash, Beginning	256,060.40	251,317.40
Unencumbered Cash, Ending	\$ 251,317.40	\$ 628,252.40

MONTGOMERY COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Rural Fire District No. 1 Fund	\$ 45,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
Total Receipts	45,000.00	25,000.00	\$ 25,000.00	\$ -
Expenditures				
Public Safety Capital Outlay	-	-	\$ 181,971.00	\$ (181,971.00)
Total Expenditures	-	-	\$ 181,971.00	\$ (181,971.00)
Receipts Over(Under) Expenditures	45,000.00	25,000.00		
Unencumbered Cash, Beginning	131,970.88	176,970.88		
Unencumbered Cash, Ending	\$ 176,970.88	\$ 201,970.88		

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 1 FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Wastewater		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	13,315.88	13,315.88
Unencumbered Cash, Ending	\$ 13,315.88	\$ 13,315.88

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 2 FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 69,016.32	\$ -
Reimbursed Expense	8,028.46	8,028.46
Total Receipts	77,044.78	8,028.46
Expenditures		
Wastewater		
Contractual Services	16,056.92	16,056.92
Total Expenditures	16,056.92	16,056.92
Receipts Over(Under) Expenditures	60,987.86	(8,028.46)
Unencumbered Cash, Beginning	-	60,987.86
Unencumbered Cash, Ending	\$ 60,987.86	\$ 52,959.40

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 5 SPECIAL ASSESSMENTS FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Delinquent Tax	\$ 200.20	\$ 268.40
Special Assessments	393.45	962.50
Total Receipts	593.65	1,230.90
Expenditures		
Special Assessments Refunded	947.50	-
Total Expenditures	947.50	-
Receipts Over(Under) Expenditures	(353.85)	1,230.90
Unencumbered Cash, Beginning	353.85	-
Unencumbered Cash, Ending	\$ -	\$ 1,230.90

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Public Safety				
Contractual Services	-	-	\$ 284.00	\$ (284.00)
Total Expenditures	-	-	\$ 284.00	\$ (284.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	283.60	283.60		
Unencumbered Cash, Ending	\$ 283.60	\$ 283.60		

MONTGOMERY COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 252,097.62	\$ 244,230.23
Total Receipts	252,097.62	244,230.23
Expenditures		
General Government		
Personal Services	195,308.21	191,895.29
Contractual Services	38,288.13	38,105.73
Total General Government	233,596.34	230,001.02
Operating Transfers to General Fund	4,251.04	25,363.04
Total Expenditures	237,847.38	255,364.06
Receipts Over(Under) Expenditures	14,250.24	(11,133.83)
Unencumbered Cash, Beginning	11,112.80	25,363.04
Unencumbered Cash, Ending	\$ 25,363.04	\$ 14,229.21

MONTGOMERY COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Cash		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,870.00	\$ 9,304.50
Use of Money and Property		
Interest on Investments	72.91	33.83
Total Receipts	7,942.91	9,338.33
Expenditures		
General Government		
Commodities	12,276.38	9,276.32
Total Expenditures	12,276.38	9,276.32
Receipts Over(Under) Expenditures	(4,333.47)	62.01
Unencumbered Cash, Beginning	11,652.61	7,319.14
Unencumbered Cash, Ending	\$ 7,319.14	\$ 7,381.15

MONTGOMERY COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 845.00	\$ 1,332.50
Total Receipts	845.00	1,332.50
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	845.00	1,332.50
Unencumbered Cash, Beginning	6,071.61	6,916.61
Unencumbered Cash, Ending	\$ 6,916.61	\$ 8,249.11

MONTGOMERY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 31,482.00	\$ 37,272.00
Use of Money and Property		
Interest on Investments	308.20	194.24
Total Receipts	31,790.20	37,466.24
Expenditures		
General Government		
Contractual Services	20,108.05	22,015.43
Operating Transfers to General Fund	-	10,000.00
Total Expenditures	20,108.05	32,015.43
Receipts Over(Under) Expenditures	11,682.15	5,450.81
Unencumbered Cash, Beginning	37,144.73	48,826.88
Unencumbered Cash, Ending	\$ 48,826.88	\$ 54,277.69

MONTGOMERY COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,870.00	\$ 9,304.50
Use of Money and Property		
Interest on Investments	46.25	48.30
Total Receipts	7,916.25	9,352.80
Expenditures		
General Government		
Commodities	2,666.67	8,193.79
Total Expenditures	2,666.67	8,193.79
Receipts Over(Under) Expenditures	5,249.58	1,159.01
Unencumbered Cash, Beginning	4,940.58	10,190.16
Unencumbered Cash, Ending	\$ 10,190.16	\$ 11,349.17

MONTGOMERY COUNTY, KANSAS
COMMUNITY CORRECTIONS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 364,057.13	\$ 410,241.10
Other Receipts		
Miscellaneous	8,505.00	7,542.81
Reimbursed Expense	-	180.00
Total Receipts	372,562.13	417,963.91
Expenditures		
Public Safety		
Personal Services	242,285.22	230,433.73
Contractual Services	18,973.25	19,561.42
Commodities	6,716.94	5,415.30
Health Insurance	70,049.40	76,673.90
KPERs	18,607.16	20,822.15
Social Security	15,571.16	16,819.09
Unemployment	1,466.85	324.22
Workmen's Compensation	7,565.19	10,940.84
Total Expenditures	381,235.17	380,990.65
Receipts Over(Under) Expenditures	(8,673.04)	36,973.26
Unencumbered Cash, Beginning	118,178.23	109,505.19
Unencumbered Cash, Ending	\$ 109,505.19	\$ 146,478.45

MONTGOMERY COUNTY, KANSAS
D.A.R.E GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	19.32	19.32
Unencumbered Cash, Ending	\$ 19.32	\$ 19.32

MONTGOMERY COUNTY, KANSAS
VICTIM WITNESS PROGRAM FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	162.17	162.17
Unencumbered Cash, Ending	\$ 162.17	\$ 162.17

MONTGOMERY COUNTY, KANSAS
INDIGENT INMATES - DOC FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	919.60	919.60
Unencumbered Cash, Ending	\$ 919.60	\$ 919.60

MONTGOMERY COUNTY, KANSAS
CDBG MICRO LOAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 556.55	\$ 61.68
Loan Repayment	6,087.00	31,262.39
Total Receipts	6,643.55	31,324.07
Expenditures		
Economic Development		
Contractual Services	88,080.00	500.29
Total Expenditures	88,080.00	500.29
Receipts Over(Under) Expenditures	(81,436.45)	30,823.78
Unencumbered Cash, Beginning	85,533.39	4,096.94
Unencumbered Cash, Ending	\$ 4,096.94	\$ 34,920.72

MONTGOMERY COUNTY, KANSAS
FEMA - FLOOD BUYOUT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	6,035.32	6,035.32
Unencumbered Cash, Ending	\$ 6,035.32	\$ 6,035.32

MONTGOMERY COUNTY, KANSAS
HMTA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	124.25	124.25
Unencumbered Cash, Ending	\$ 124.25	\$ 124.25

MONTGOMERY COUNTY, KANSAS
FEMA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	19,053.49	19,053.49
Unencumbered Cash, Ending	\$ 19,053.49	\$ 19,053.49

MONTGOMERY COUNTY, KANSAS
EDA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,176.42	1,176.42
Unencumbered Cash, Ending	\$ 1,176.42	\$ 1,176.42

MONTGOMERY COUNTY, KANSAS
CDBG - RURAL WATER DISTRICT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Economic Development		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1.00	1.00
Unencumbered Cash, Ending	\$ 1.00	\$ 1.00

MONTGOMERY COUNTY, KANSAS
EMERGENCY PREPAREDNESS PLANNING GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 31,086.00
Total Receipts	-	31,086.00
Expenditures		
Public Safety		
Contractual Services	432.94	-
Commodities	6,696.36	32,887.40
Total Expenditures	7,129.30	32,887.40
Receipts Over(Under) Expenditures	(7,129.30)	(1,801.40)
Unencumbered Cash, Beginning	21,431.66	14,302.36
Unencumbered Cash, Ending	\$ 14,302.36	\$ 12,500.96

MONTGOMERY COUNTY, KANSAS
JUVENILE JUSTICE AUTHORITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	498.45	498.45
Unencumbered Cash, Ending	\$ 498.45	\$ 498.45

MONTGOMERY COUNTY, KANSAS
JJA - CASE MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 67,802.19	\$ 59,673.94
Total Receipts	67,802.19	59,673.94
Expenditures		
Public Safety		
Personal Services	47,151.18	39,192.64
Contractual Services	9,926.17	4,857.15
Commodities	564.96	361.31
Capital Outlay	8,796.45	(2,696.35)
Health Insurance	22,687.88	20,223.33
Total Expenditures	89,126.64	61,938.08
Receipts Over(Under) Expenditures	(21,324.45)	(2,264.14)
Unencumbered Cash, Beginning	40,370.94	19,046.49
Unencumbered Cash, Ending	\$ 19,046.49	\$ 16,782.35

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE INTAKE/ASSESSMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 154,927.83	\$ 163,458.57
Total Receipts	154,927.83	163,458.57
Expenditures		
Public Safety		
Personal Services	66,763.18	108,631.52
Contractual Services	20,330.38	26,162.26
Commodities	1,515.25	2,002.85
Capital Outlay	2,640.47	1,356.86
Health Insurance	40,525.42	46,622.12
Total Expenditures	131,774.70	184,775.61
Receipts Over(Under) Expenditures	23,153.13	(21,317.04)
Unencumbered Cash, Beginning	16,447.94	39,601.07
Unencumbered Cash, Ending	\$ 39,601.07	\$ 18,284.03

MONTGOMERY COUNTY, KANSAS
SRS - JUVENILE SUPPORT AND RESOURCE MGMT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Personal Services	(949.81)	-
Total Expenditures	(949.81)	-
Receipts Over(Under) Expenditures	949.81	-
Unencumbered Cash, Beginning	(949.81)	-
Unencumbered Cash, Ending	\$ -	\$ -

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE INTENSIVE SUPERVISION FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 128,402.44	\$ 120,792.05
Use of Money and Property		
Sale of Assets	-	2,240.00
Total Receipts	128,402.44	123,032.05
Expenditures		
Public Safety		
Personal Services	68,110.00	77,827.14
Contractual Services	11,524.01	11,261.59
Commodities	753.15	602.88
Capital Outlay	6,405.66	694.39
Health Insurance	37,650.33	28,178.39
Total Expenditures	124,443.15	118,564.39
Receipts Over(Under) Expenditures	3,959.29	4,467.66
Unencumbered Cash, Beginning	24,078.70	28,037.99
Unencumbered Cash, Ending	\$ 28,037.99	\$ 32,505.65

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE IMMEDIATE INTERVENTION FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 65,510.08	\$ 64,316.48
Use of Money and Property		
Sale of Assets	-	128.00
Other Receipts		
Miscellaneous	635.00	1,025.00
Total Receipts	66,145.08	65,469.48
Expenditures		
Public Safety		
Personal Services	39,661.54	48,828.05
Contractual Services	3,956.48	7,612.83
Commodities	727.18	453.93
Capital Outlay	1,046.04	8.21
Health Insurance	3,409.23	-
Total Expenditures	48,800.47	56,903.02
Receipts Over(Under) Expenditures	17,344.61	8,566.46
Unencumbered Cash, Beginning	4,699.13	22,043.74
Unencumbered Cash, Ending	\$ 22,043.74	\$ 30,610.20

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE DAY REPORTING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 30,207.75	\$ 17,512.07
Total Receipts	30,207.75	17,512.07
Expenditures		
Public Safety		
Personal Services	7,815.38	-
Contractual Services	141.00	(182.37)
Health Insurance	3,679.58	-
Total Expenditures	11,635.96	(182.37)
Receipts Over(Under) Expenditures	18,571.79	17,694.44
Unencumbered Cash, Beginning	4,843.36	23,415.15
Unencumbered Cash, Ending	\$ 23,415.15	\$ 41,109.59

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE ADOLESCENT TREATMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 39,804.25	\$ 36,020.00
Total Receipts	39,804.25	36,020.00
Expenditures		
Public Safety		
Contractual Services	39,804.25	36,020.00
Total Expenditures	39,804.25	36,020.00
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE PROGRAM SPECIALIST FUND

Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 38,028.76	\$ 57,043.14
Total Receipts	38,028.76	57,043.14
Expenditures		
Public Safety		
Personal Services	8,107.53	32,071.37
Contractual Services	354.15	2,359.31
Commodities	-	4.09
Health Insurance	1,486.78	6,482.38
Total Expenditures	9,948.46	40,917.15
Receipts Over(Under) Expenditures	28,080.30	16,125.99
Unencumbered Cash, Beginning	-	28,080.30
Unencumbered Cash, Ending	\$ 28,080.30	\$ 44,206.29

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE IN HOME THERAPY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 23,928.50	\$ 35,892.75
Total Receipts	23,928.50	35,892.75
Expenditures		
Public Safety		
Contractual Services	23,928.50	-
Total Expenditures	23,928.50	-
Receipts Over(Under) Expenditures	-	35,892.75
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 35,892.75

MONTGOMERY COUNTY, KANSAS
CORONAVIRUS RELIEF GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 6,677,793.00	\$ 3,091,205.00
Total Receipts	6,677,793.00	3,091,205.00
Expenditures		
Public Safety		
Contractual Services	6,677,484.90	30,912.05
Total Expenditures	6,677,484.90	30,912.05
Receipts Over(Under) Expenditures	308.10	3,060,292.95
Unencumbered Cash, Beginning	-	308.10
Unencumbered Cash, Ending	\$ 308.10	\$ 3,060,601.05

MONTGOMERY COUNTY, KANSAS
OTHER GRANTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 149,323.30	\$ 10,000.00
State Grants	8,099.22	-
Total Receipts	157,422.52	10,000.00
Expenditures		
Public Safety		
Contractual Services	123,778.28	16,542.42
Total Expenditures	123,778.28	16,542.42
Receipts Over(Under) Expenditures	33,644.24	(6,542.42)
Unencumbered Cash, Beginning	(28,136.14)	5,508.10
Unencumbered Cash, Ending	\$ 5,508.10	\$ (1,034.32)

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 4 BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Interest on Investments	\$ 26.38	\$ 12.22	\$ -	\$ 12.22
Total Receipts	26.38	12.22	\$ -	\$ 12.22
Expenditures				
Debt Service				
Contractual Services	-	-	\$ -	\$ -
Total Expenditures	-	-	\$ -	\$ -
Receipts Over(Under) Expenditures	26.38	12.22		
Unencumbered Cash, Beginning	2,967.73	2,994.11		
Unencumbered Cash, Ending	\$ 2,994.11	\$ 3,006.33		

MONTGOMERY COUNTY, KANSAS
NO FUND WARRANTS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ (4.39)	\$ (0.17)	\$ -	\$ (0.17)
Delinquent Tax	5.59	2.49	-	2.49
Total Receipts	1.20	2.32	\$ -	\$ 2.32
Expenditures				
Operating Transfers to				
Risk Management Reserve Fund	-	-	\$ -	\$ -
Total Expenditures	-	-	\$ -	\$ -
Receipts Over(Under) Expenditures	1.20	2.32		
Unencumbered Cash, Beginning	15,438.33	15,439.53		
Unencumbered Cash, Ending	\$ 15,439.53	\$ 15,441.85		

MONTGOMERY COUNTY, KANSAS
JUDICIAL CENTER CAPITAL PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	62,218.64	62,218.64
Unencumbered Cash, Ending	\$ 62,218.64	\$ 62,218.64

MONTGOMERY 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 Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Utility Collections	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Sanitation				
Contractual Services	-	-	\$ 55,529.00	\$ (55,529.00)
Total Expenditures	-	-	\$ 55,529.00	\$ (55,529.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	55,529.37	55,529.37		
Unencumbered Cash, Ending	\$ 55,529.37	\$ 55,529.37		

MONTGOMERY COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Court Fees	\$ 2,034.58	\$ 3,669.78
Total Receipts	2,034.58	3,669.78
Expenditures		
General Government		
Commodities	1,600.64	135.00
Total Expenditures	1,600.64	135.00
Receipts Over(Under) Expenditures	433.94	3,534.78
Unencumbered Cash, Beginning	667.54	1,101.48
Unencumbered Cash, Ending	\$ 1,101.48	\$ 4,636.26

MONTGOMERY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State Grants	\$ 4,000.86	\$ -	\$ -	\$ -
Local Grants	-	17,643.16	-	17,643.16
Other Receipts				
Sale of Confiscations	2,715.00	10,435.99	90,000.00	(79,564.01)
Reimbursed Expense	-	25,700.00	-	25,700.00
Total Receipts	6,715.86	53,779.15	\$ 90,000.00	\$ (36,220.85)
Expenditures				
Public Safety				
Contractual Services	1,104.50	1,695.71	\$ 114,314.00	\$ (112,618.29)
Commodities	8,113.27	38,079.72	-	38,079.72
Total Expenditures	9,217.77	39,775.43	\$ 114,314.00	\$ (74,538.57)
Receipts Over(Under) Expenditures	(2,501.91)	14,003.72		
Unencumbered Cash, Beginning	28,250.01	25,748.10		
Unencumbered Cash, Ending	\$ 25,748.10	\$ 39,751.82		

MONTGOMERY COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,876.00	\$ 23,121.00
Total Receipts	11,876.00	23,121.00
Expenditures		
Public Safety		
Commodities	4,273.77	12,916.10
Total Expenditures	4,273.77	12,916.10
Receipts Over(Under) Expenditures	7,602.23	10,204.90
Unencumbered Cash, Beginning	14,857.35	22,459.58
Unencumbered Cash, Ending	\$ 22,459.58	\$ 32,664.48

MONTGOMERY COUNTY, KANSAS
VIN FEES FUNDSchedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Officer Fees	\$ 33,928.99	\$ 27,860.00	\$ 60,000.00	\$ (32,140.00)
Total Receipts	33,928.99	27,860.00	\$ 60,000.00	\$ (32,140.00)
Expenditures				
Public Safety				
Contractual Services	-	7,367.24	\$ 20,000.00	\$ (12,632.76)
Commodities	3,006.81	26,828.32	96,920.00	(70,091.68)
Total Expenditures	3,006.81	34,195.56	\$ 116,920.00	\$ (82,724.44)
Receipts Over(Under) Expenditures	30,922.18	(6,335.56)		
Unencumbered Cash, Beginning	56,919.87	87,842.05		
Unencumbered Cash, Ending	\$ 87,842.05	\$ 81,506.49		

MONTGOMERY COUNTY, KANSAS
DIVERSION FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 5,104.00	\$ 12,474.42
Total Receipts	5,104.00	12,474.42
Expenditures		
General Government		
Commodities	19,651.26	4,071.56
Total Expenditures	19,651.26	4,071.56
Receipts Over(Under) Expenditures	(14,547.26)	8,402.86
Unencumbered Cash, Beginning	21,676.93	7,129.67
Unencumbered Cash, Ending	\$ 7,129.67	\$ 15,532.53

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
General Fund-Caney City	\$ -	\$ 340,820.85	\$ 340,820.85	\$ -
Employee Benefits	-	137,819.04	137,819.04	-
Industrial	-	0.25	1.70	(1.45)
Library	-	63,930.64	63,930.64	-
Fire Law Enforcement Ambulance	-	58,337.19	58,337.19	-
Special City & County Highway	-	10,139.40	7,938.48	2,200.92
General Fund-Cherryvale	-	516,049.35	516,049.35	-
Employee Benefits	-	5.23	5.23	-
Industrial	-	0.13	0.13	-
Library	-	57,634.15	57,634.15	-
Fire Law Enforcement Ambulance	-	2.92	2.92	-
Nuisance	347.50	3,175.00	3,035.00	487.50
Special City & County Highway	-	11,028.14	8,630.63	2,397.51
Special Liability	-	0.15	0.15	-
General Fund-Coffeyville	-	2,367,668.86	2,367,668.86	-
Library	-	371,178.97	371,178.97	-
Nuisance	19,395.81	58,326.77	54,583.48	23,139.10
Special City & County Highway	-	47,759.66	37,400.19	10,359.47
General Fund-Dearing City	-	10,562.18	10,562.18	-
Special City & County Highway	-	1,956.82	1,530.87	425.95
General Fund-Elk City	-	58,491.24	58,491.24	-
Employee Benefits	-	13.25	13.25	-
Special Fire Equipment	-	721.47	721.47	-
Nuisance	1,450.00	1,312.73	2,100.00	662.73
Special City & County Highway	-	1,504.35	1,177.83	326.52
General Fund-Havana City	-	12,611.06	12,611.06	-
Sewer	714.00	3,875.27	1,814.00	2,775.27
Library	-	6.65	6.65	-
Nuisance	400.00	-	400.00	-
Special City & County Highway	-	541.14	423.63	117.51
General Fund-Independence	679.68	1,814,162.19	1,814,151.89	689.98
Employee Benefits	271.61	761,706.94	761,711.47	267.08
Industrial	9.55	23,629.32	23,628.00	10.87
Library	96.08	265,413.99	265,431.05	79.02
Special Liability	32.86	91,716.89	91,719.14	30.61
Bond and Interest	-	1,955.37	1,955.37	-
Paving	2,143.53	6,430.63	5,716.12	2,858.04
Sewer	1,006.67	3,036.39	2,695.38	1,347.68
Nuisance	700.00	4,600.00	4,200.00	1,100.00
Special City & County Highway	-	43,831.12	34,313.38	9,517.74
Library Employee Benefits	(14.12)	10.36	-	(3.76)
General Fund-Liberty City	-	23,085.16	23,085.16	-
Sewer	16.50	1,842.68	763.78	1,095.40
Special City & County Highway	-	572.19	447.90	124.29
General Fund-Tyro City	-	16,503.71	16,503.71	-
Sewer	2,124.00	5,784.24	4,976.24	2,932.00
Special City & County Highway	-	1,014.97	794.65	220.32
Subtotal Cities	29,373.67	7,200,769.01	7,166,982.38	63,160.30

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships:				
General Fund-Caney TWP	\$ 2,256.68	\$ 329.20	\$ 200.00	\$ 2,385.88
General Fund-Cherokee TWP	6,919.44	8,356.67	10,000.00	5,276.11
Township Hall	4,712.08	2,600.04	-	7,312.12
General Fund-Cherry TWP	2,141.56	-	-	2,141.56
General Fund-Drum Creek TWP	5,179.46	3,187.56	5,000.00	3,367.02
General Fund-Indep TWP	4,673.31	-	-	4,673.31
General Fund-Liberty TWP	3,311.10	156.73	-	3,467.83
Township Hall	268.91	773.91	-	1,042.82
General Fund-Louisburg TWP	-	5,739.52	5,739.52	-
Fire Protection	-	8,692.02	8,692.02	-
Township Hall	-	8,965.66	8,965.66	-
General Fund-Parker TWP	1,614.40	8,548.46	9,982.38	180.48
Township Hall	3,209.52	6,200.51	17.62	9,392.41
General Fund-Rutland TWP	2.03	-	-	2.03
Township Hall	6.74	-	-	6.74
General Fund-Sycamore TWP	469.74	4,539.74	2,500.00	2,509.48
Township Hall	709.06	5,596.05	2,500.00	3,805.11
General Fund-West Cherry	3,093.98	13.17	-	3,107.15
Subtotal Townships	38,568.01	63,699.24	53,597.20	48,670.05
Schools:				
General Fund - USD 283	46.60	97,881.78	97,866.46	61.92
Bond and Interest	-	16.92	16.92	-
Supplemental General	-	186,199.91	186,199.91	-
Capital Outlay	-	15,440.81	15,440.81	-
General Fund - USD 436	77.91	893,154.62	893,129.03	103.50
Recreation Commission	-	137,990.87	137,990.87	-
Rec Comm Employee Benefits	-	16,987.83	16,987.83	-
Bond and Interest	-	395,524.48	395,524.48	-
Capital Outlay	-	414,081.12	414,081.12	-
Supplemental General	-	931,199.31	931,199.31	-
General Fund - USD 445	53.32	2,350,904.90	2,350,887.38	70.84
Capital Outlay	-	951,320.30	951,320.30	-
Bond and Interest	-	59,447.20	59,447.20	-
Recreation Commission	-	364,921.52	364,921.52	-
Rec Comm Employee Benefits	-	106,973.44	106,973.44	-
Supplemental General	-	2,393,548.69	2,393,548.69	-
General Fund - USD 446	2,411.93	1,969,441.01	1,971,258.01	594.93
Capital Outlay	84.80	513,478.61	513,405.61	157.80
Recreation Commission	78.88	491,429.15	491,429.13	78.90
Rec Comm Employee Benefit	19.73	123,014.41	123,014.42	19.72
Library	48.33	301,175.80	301,175.80	48.33
Bond and Interest	66.99	433,672.15	433,687.50	51.64
Supplemental General	331.12	2,048,928.43	2,048,986.22	273.33
General Fund - USD 447	85.00	312,129.00	312,101.07	112.93
Capital Outlay	-	166,440.71	166,440.71	-
Recreation Commission	-	63,544.71	63,544.71	-
Bond and Interest	(59.01)	124.93	65.92	-
Supplemental General	-	402,656.92	402,656.92	-
General Fund - USD 461	16.95	108,340.26	108,334.70	22.51
Capital Outlay	-	47,876.71	47,876.71	-
Recreation Commission	-	21,180.86	21,180.86	-
Bond and Interest	-	46,445.87	46,445.87	-
Supplemental General	-	121,934.30	121,934.30	-

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
General Fund - USD 484	\$ 8.61	\$ 11,164.42	\$ 11,161.58	\$ 11.45
Bond and Interest	-	2,660.83	2,660.83	-
Capital Outlay	-	4,509.11	4,509.11	-
Recreation Commission	-	964.54	964.54	-
Supplemental General	-	10,871.79	10,871.79	-
General Fund-CCC	-	7,920,138.91	7,920,138.91	-
Capital Outlay-CCC	-	389,074.09	389,074.09	-
General Fund-ICC	822.65	6,365,706.89	6,365,685.80	843.74
Capital Outlay-ICC	-	1,031.13	1,031.13	-
Subtotal Schools	4,093.81	31,193,529.24	31,195,171.51	2,451.54
Cemeteries				
Fawn Creek #1	19,724.79	7,754.86	10,000.00	17,479.65
Grandview #2	-	661.31	661.31	-
Harrisonville #3	-	4,982.12	4,982.12	-
Havana Cemetery #4	1,023.24	4,589.03	3,500.00	2,112.27
Jefferson #5	6,866.83	1,471.35	-	8,338.18
Robbins #7	43,746.44	6,829.54	-	50,575.98
Varner Ross #8	-	1,339.44	1,339.44	-
Springhill #9	8,480.26	5,682.57	5,000.00	9,162.83
Sycamore #10	-	7,440.33	7,440.33	-
Oakhill #11	-	9,225.21	9,225.21	-
Rutland #12	183.51	4,539.07	4,700.00	22.58
Liberty #13	762.89	9,392.28	9,420.12	735.05
Cherokee #14	144.41	4,290.22	2,682.79	1,751.84
Cherry #15	333.15	5,348.19	5,681.34	-
White #17	2,502.22	5,457.52	-	7,959.74
West Cherry #18	5,150.10	3,239.60	3,300.00	5,089.70
Blackjack #19	739.45	1,612.33	2,263.29	88.49
Subtotal Cemeteries	89,657.29	83,854.97	70,195.95	103,316.31
Watershed Districts:				
Verdigris Drainage #1	23,914.41	22.90	5,000.00	18,937.31
Verdigris Drainage #2	41,298.91	1.13	-	41,300.04
Verdigris Drainage #3	95.06	2,758.09	2,853.15	-
Bee Creek Watershed #15	2,557.37	20,080.13	22,601.96	35.54
Twin Caney Watershed #34	-	1,646.42	1,646.42	-
Duck Creek Watershed #59	-	3,679.13	3,671.19	7.94
Subtotal Watershed Districts	67,865.75	28,187.80	35,772.72	60,280.83
Wildcat Extension District #14:				
Wildcat Extension District #14	26.06	462,242.48	462,241.14	27.40
Subtotal Wildcat Extension District #14	26.06	462,242.48	462,241.14	27.40
Regional Library:				
General Fund	-	232,146.50	232,146.50	-
Employee Benefits	-	16,043.23	16,043.23	-
Subtotal Regional Library	-	248,189.73	248,189.73	-
Total Subdivisions	\$ 229,584.59	\$ 39,280,472.47	\$ 39,232,150.63	\$ 277,906.43

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Educational Building	\$ 19.73	\$ 348,390.57	\$ 348,390.58	\$ 19.72
State Correctional Building	9.86	174,195.22	174,195.22	9.86
State General Fund	-	0.25	0.25	-
Total State Funds	<u>\$ 29.59</u>	<u>\$ 522,586.04</u>	<u>\$ 522,586.05</u>	<u>\$ 29.58</u>
Other Agency Funds:				
Payroll Clearing	\$ 11,516.94	\$ 44,397.69	\$ 39,222.87	\$ 16,691.76
Secretary of State Fees	-	150.00	150.00	-
Heritage Trust	17,187.38	18,609.00	18,870.00	16,926.38
Unclaimed Money	920.74	-	-	920.74
Stray Animal	(1,303.80)	5,246.43	1,272.29	2,670.34
Confiscated Cash Holding - Sheriff	910.82	-	-	910.82
Change	1,373.85	300,943.90	300,943.90	1,373.85
State VIN Fees	128.00	-	-	128.00
Sewer District No. 1 Escrow	5,101.00	-	-	5,101.00
Sewer District No. 4 Escrow	2,696.05	-	-	2,696.05
Inmate	42,086.10	150,711.93	157,623.08	35,174.95
Inmate Trust	468.50	-	-	468.50
Inmate Wood Shop	176.33	-	-	176.33
Sheriff DTF	3,869.50	4,437.69	-	8,307.19
Sheriffs Foreclosure Sale	-	60,643.33	60,643.33	-
Law Library	88,577.89	22,722.11	7,498.93	103,801.07
Total Other Agency Funds	<u>\$ 173,709.30</u>	<u>\$ 607,862.08</u>	<u>\$ 586,224.40</u>	<u>\$ 195,346.98</u>
Distributable Funds:				
Current Tax	\$ 27,212,119.55	\$ 53,798,602.35	\$ 51,806,496.33	\$ 29,204,225.57
Delinquent Tax	831,227.28	1,897,264.30	1,982,491.51	746,000.07
Motor Vehicle Tax	928,688.45	4,707,087.49	4,689,657.43	946,118.51
Recreational Vehicle Tax	11,200.55	63,505.86	65,072.73	9,633.68
In Lieu of Tax	-	8,050.25	8,050.25	-
Special City and County Highway	-	1,183,477.93	1,183,477.93	-
Special Mineral Production Tax	-	7,964.39	7,964.39	-
Commercial Vehicle Tax	6,703.41	148,593.41	147,559.19	7,737.63
Neighborhood Revitalization	-	220,476.99	220,476.99	-
Total Distributable Funds:	<u>\$ 28,989,939.24</u>	<u>\$ 62,035,022.97</u>	<u>\$ 60,111,246.75</u>	<u>\$ 30,913,715.46</u>
Total Agency Funds	<u>\$ 29,393,262.72</u>	<u>\$ 102,445,943.56</u>	<u>\$ 100,452,207.83</u>	<u>\$ 31,386,998.45</u>

MONTGOMERY COUNTY, KANSAS
 Reconciliation of 2020 Tax Roll
 For the Year Ended December 31, 2021

County Clerk's Abstract of Taxes Levied		\$ 54,709,209.07
Add: Supplemental Tax Roll		43,928.18
Deduct: Taxes Abated		<u>(409,360.32)</u>
Tax Roll as Adjusted		<u><u>\$ 54,343,776.93</u></u>
County Treasurer's Accounting		
Net Current Tax Collections		\$ 51,866,744.52
Uncollected:		
Personal Property	\$ 68,265.11	
Real Estate	2,051,611.51	
Special Assessments	<u>357,155.79</u>	
Total Uncollected		<u><u>2,477,032.41</u></u>
Net Tax Roll		<u><u>\$ 54,343,776.93</u></u>