

BOURBON COUNTY, KANSAS

Regulatory Basis Financial Statement
and Independent Auditors' Report With
Regulatory-Required Supplemental Information
And Federal Compliance Section

For the Year Ended December 31, 2020

BOURBON COUNTY, KANSAS

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Diehl Banwart Bolton

Certified Public Accountants P.A.

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Bourbon County Courthouse
210 South National
Fort Scott, Kansas 66701

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of Bourbon County, Kansas as of and for the year ended December 31, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Bourbon County, Kansas to meet the requirements of the State of 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.

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 Opinion on U.S. Generally Accepted Accounting Principles” paragraphs, the 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 Bourbon County, Kansas as of December 31, 2020 or changes in financial position or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for Bourbon County, Kansas as of December 31, 2020, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis; Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis; the Schedule of Receipts and Disbursements, Agency Funds, Regulatory Basis; and the Schedule of Expenditure of Federal Awards (Schedules 1, 2, 3, and the Federal Compliance Section as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide, and for purposes of additional analysis is required by Title 2 U.S. *Code of Federal Regulations*(CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2021, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance

Prior Year Comparative Numbers

The 2019 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2019 financial statement upon which we rendered an unmodified opinion dated May 19, 2020. The 2019 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 <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.



DIEHL, BANWART, BOLTON, CPAs PA

September 10, 2021
Fort Scott, Kansas

BOURBON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis For the Year Ended December 31, 2020

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2020
General Fund	\$ 1,235,493.38	\$ 2,700,790.63	\$ 2,473,778.06	\$ 1,462,505.95	\$ 59,999.48	\$ 1,522,505.43
Special Purpose Funds						
Appraiser's	7,382.43	279,782.70	278,006.27	9,158.86	10,748.06	19,906.92
Appraiser Equipment Reserve	42,060.10	25,000.00	27,856.00	39,204.10	-	39,204.10
Bridge and Culvert	280.09	200,108.27	192,132.90	8,255.46	-	8,255.46
Emergency Manage Grant	1,788.62	28,796.00	3,185.59	27,399.03	90.18	27,489.21
Computer Equipment Reserve	26,854.61	21,182.00	34,534.68	13,501.93	5,995.96	19,497.89
General Equipment Reserve	15,855.63	-	-	15,855.63	-	15,855.63
Community Emergency	492.54	-	-	492.54	-	492.54
Capital Improvements	248,601.19	-	-	248,601.19	-	248,601.19
Attorney Equipment Reserve	11,170.87	-	-	11,170.87	-	11,170.87
Election	4,228.51	94,994.68	93,686.01	5,537.18	607.76	6,144.94
Election Equipment Reserve	91,050.00	12,000.00	9,075.00	93,975.00	-	93,975.00
Employee Benefit	424,016.80	3,221,089.32	3,395,011.13	250,094.99	964.26	251,059.25
Register of Deeds Tech	38,324.06	17,719.00	16,098.06	39,945.00	-	39,945.00
Treasurers Tech	3,332.90	4,330.00	3,437.00	4,225.90	-	4,225.90
Clerks Tech	14,149.47	4,330.00	-	18,479.47	-	18,479.47
Special Law Enforcement	29,151.80	22,475.57	17,519.24	34,108.13	-	34,108.13
Blue Cross Blue Shield Grant	81,547.37	62,500.00	43,829.34	100,218.03	1,994.87	102,212.90
Mental Health	5,569.96	74,419.31	75,000.00	4,989.27	-	4,989.27
Intellectual Disabilities	573.13	54,672.77	55,000.00	245.90	-	245.90
Public Safety	68,731.49	1,874,446.89	1,942,229.45	948.93	17,488.51	18,437.44
Noxious Weed	26.37	132,864.92	125,154.12	7,737.17	-	7,737.17
Noxious Weed Equipment	119.09	-	-	119.09	-	119.09
Road and Bridge	(138,296.07)	2,172,044.81	2,033,147.29	601.45	5,399.35	6,000.80
Road and Bridge Sales Tax	514.49	1,173,476.89	1,164,820.19	9,171.19	284.45	9,455.64
Road & Bridge Improvement	55.32	-	-	55.32	-	55.32
Special Alcohol & Drug	(2.92)	3,590.03	3,587.11	-	419.91	419.91
Special Bridge	2,054.40	20,170.80	5,557.00	16,668.20	-	16,668.20
Special Parks and Recreation	30.84	-	30.84	-	-	-
Special Road Machinery	67,695.24	92,026.06	38,000.00	121,721.30	-	121,721.30

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

BOURBON COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis For the Year Ended December 31, 2020

EOC UPGRADE GRANT FUND						Plus	
Fund	Beginning		Cash	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Cash Balance December 31, 2020
	Unencumbered	Cash Balance					
Special Purpose Funds							
Ambulance	\$	1,092.83	\$	1,118,972.93	\$	40,461.01	\$ 40,461.03
Worksite Wellness Grant	-	-	12,500.00	11,577.13	922.87	-	922.87
SPARK Grant	-	-	2,925,569.00	2,925,569.00	-	35,536.52	35,536.52
CDBG CVGrant	-	-	91,619.72	91,619.72	-	-	-
EOC Upgrade Grant	-	-	22,023.00	16,827.14	5,195.86	14,384.34	19,580.20
Capital Project Fund							
Jail Construction							
Jail Construction	4,509.10		-	1,200.00	3,309.10	-	3,309.10
Debt Service							
Jail Bond and Interest							
Jail Bond and Interest	530,255.31		808,945.23	686,948.41	652,252.13	-	652,252.13
Business Funds							
Sewer District #1							
Sewer District #1	15,069.54		30,200.88	31,456.00	13,814.42	-	13,814.42
Landfill							
Landfill	122,458.27		217,370.11	280,488.53	59,339.85	3,254.97	62,594.82
Total Reporting Entity	\$	2,956,236.76	\$	17,195,334.14	\$	3,320,282.32	\$ 3,477,450.96

COMPOSITION OF CASH

PRIMARY GOVERNMENT

County Treasurer :

Cash on hand \$ 1,700.00

Cash in Bank - Checking accounts 14,429,272.74

Cash in Bank - Certificates of Deposit 1,640,000.00 \$ 16,070,972.74

Cash in Bank - Checking account -

Cash in Bank - Checking account 16,014.07

Cash on Hand 40.00

Cash in Bank - Checking account 74,680.55

Cash in Bank - Checking accounts 92,148.49

SUBTOTAL CASH 16,253,855.85

AGENCY FUNDS According to Schedule 3 (12,776,404.89)

TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS) \$ 3,477,450.96

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

BOURBON COUNTY, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial statement of Bourbon County, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the County's accounting policies differ from U.S. generally accepted accounting policies.

Reporting Entity

Bourbon County, Kansas (the "County") is a municipal corporation governed by an elected three-member commission. Major services provided by the County include General Government, Public Works/Highways, Public Safety/Sheriff/Court System, Sanitation, Health and Social Services, Culture and Recreation, Public Improvements, and Planning and Zoning. This regulatory financial statement presents Bourbon County (the municipality) and related municipal entities. The following are related municipal entities that could be included in the county's reporting entity because they were established to benefit the county and/or its constituents.

- Bourbon County Law Library - The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County Audit. The Law Library is housed in county offices, but is operated independent of the County's governing body. Separate financial statements are not issued for the Law Library.
- Sewer District Number 1 - The Sewer District was created to build and operate a sewage disposal system in a portion of the County. General Obligation Bonds were issued in the name of the County to pay for constructing the disposal system. The District assesses fees and pays for maintenance and the debt service on the bonds issued to build the disposal system. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.
- Southeast Kansas Regional Planning Commission (the Commission): The Commission is composed of 12 counties and is governed by a board composed of one member from each of the twelve participating counties. The County is a member of the Commission.
- Southeast Kansas SEK Juvenile Detention Center, Inc (the "Center"): The Center is composed of 11 counties and is governed by a board composed of one member from each of the eleven participating counties. The County is a member of the Commission.

The County has elected to include the Sewer District as a related municipal entity and the Bourbon County Law Library in the financial statement as an Agency Fund.

There are no other related municipal entities that should be considered for inclusion in the County's financial statement.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Presentation - Fund Accounting

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

The following types of funds comprise the financial activities of Bourbon County, Kansas:

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

Regulatory Basis of Accounting and Departures 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 for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

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), debt service 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. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Budgetary Information (Continued)

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

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. As shown in Note 10, there were six budgets amended 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds and fiduciary funds.

Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body. The following funds were not required to prepare budgets:

FUND	STATUTORY AUTHORITY
Appraiser's Equipment Reserve	K.S.A. 19-119
Computer Equipment Reserve	K.S.A. 19-119
General Equipment Reserve	K.S.A. 19-119
Capital Improvements	K.S.A. 19-120
Attorney's Equipment Reserve	K.S.A. 19-119
Election Equipment Reserve	K.S.A. 19-119
Noxious Weed Equipment	K.S.A. 2-1318
Road and Bridge Improvement	K.S.A. 68-590
Special Bridge	K.S.A. 68-1135
Special Road Machinery	K.S.A. 68-141g

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Qualifying Budget Credits

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

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

Expenditures in the General Fund include expenditures in connection with grants received by the County. These are reimbursement type grants whereby grant money is received to reimburse the County for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Compensated Absences

All regular full-time employees are eligible for vacation benefits. Vacation time accumulates at the rate of one day per month starting on the last day of the seventh month of employment. A maximum of 15 vacation days may be accumulated. Unused vacation benefits are paid to employees when employment with the County terminates.

All regular full-time employees are also eligible for sick leave benefits. Sick time accumulates at the rate of one day per month and cannot be taken until the last day of the seventh month of employment. A maximum of 40 sick leave days may be accumulated. Unused sick time is lost when employment with the County ends.

The County determines a liability for compensated absences which meet the following criteria:

1. The County's obligation relating to employee's 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 compensation is probable.
4. The amount can be reasonably estimated and is material.

In accordance with this criteria, the County has determined a liability for unused sick pay and vacation pay which has been earned but not taken by County employees. The liability is recorded as a general long-term obligation of the County, inasmuch as it is anticipated that none of the liability will be paid from current financial resources.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer statewide pension plan. The County's policy is to fund all pension costs incurred; such costs to be funded are actually determined annually by the State.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Termination and Post Employment Benefits

No termination benefits are provided to County employees when employment with the County ends except for the accrued compensated absences as discussed in Note 1.

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government 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 government 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.

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 1 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 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 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.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The County was in apparent compliance with these laws except as follows:

- Warrants/checks outstanding for two years or more were not canceled and restored to the fund originally charged as specified by K.S.A. 10-815.
- Tax distributions to taxing subdivisions were not made properly as one distribution was overpaid and several distributions (some from prior years) were underpaid in apparent violation of K.S.A 12-1678a.
- Bank reconciliations were not made in a timely manner and not correctly done, resulting in cash balances for county funds not in agreement with actual cash in the bank in apparent violation of K.S.A 10-1118.
- Quarterly financial statements showing cash balances for all the funds of the county were not published in apparent violation of K.S.A 19-520.

3. CASH, INVESTMENTS AND DEPOSITS WITH FINANCIAL INSTITUTIONS

The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit and United States Treasury Obligations. As of and during the year ended December 31, 2020, the County's funds were invested in interest bearing money market checking accounts and certificates of deposits, which are acceptable investments in accordance with Kansas statutes.

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

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

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. The County has deposits at six separate financial institutions.

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

At December 31, 2020 the County's carrying amount of deposits was \$16,252,115.85 and the bank balance was \$16,791,867.98. Of the bank balance, \$1,044,089.54 was covered by federal depository insurance and \$15,747,778.44 was collateralized with securities totaling \$16,125,650.27 held by the pledging financial institutions' agents in the County's name.

4. LONG-TERM OBLIGATIONS

Long-term obligations of the County consist of the following:

GENERAL OBLIGATION BONDS

Series 2013 – In the amount of \$190,000 dated July 1, 2013, with annual principal payments ranging from \$17,000 to \$21,000 plus semi-annual interest payments at 2.95%, with a maturity date of February 1, 2023. The bonds were issued to purchase a building and are paid with taxes levied by the County.

Series 2012 A – In the amount of \$700,177 dated September 26, 2012, bearing interest at 2.75% with annual principal and interest payments of approximately \$30,000 due every October 11th through 2052. The bonds were issued to finance a sewer system for Sewer District #1 and are paid with user charges to members of the Sewer District.

4. LONG-TERM OBLIGATIONS (Continued)

Series 2012 B – In the amount of \$44,756 dated September 26, 2012, bearing interest at 2.75% with annual principal and interest payments of approximately \$2,000 due every October 11th through 2052. The bonds were issued to finance a sewer system for Sewer District #1 and are paid with user charges to members of the Sewer District.

Series 2015 – In the amount of \$6,850,000 dated September 1, 2015, with annual principal payments ranging from \$110,000 to \$540,000 plus semi-annual interest payments at 3.00% to 3.5%, with a maturity date of September 1, 2035. The bonds were issued to pay for a new County jail and are paid with a sales tax authorized for that purpose.

Series 2016 – In the amount of \$300,000 dated January 1, 2016, with annual principal payments ranging from \$24,600 to \$30,000 plus semi-annual interest payments at 3.5% to 5.0%, with a maturity date of March 1, 2026. The bonds were issued to pay for improvements at the Landfill and are paid with user charges at the Landfill.

LEASE PURCHASE AGREEMENTS:

Screen Crusher - Cost of \$281,849, dated December 19, 2011, with semi-annual payments of \$17,349 including interest at 4.00%, with final payment due in February 2022.

Road Grader - Cost of \$122,875, dated April 1, 2014, with semi-annual payments of \$7,907 including interest at 3.19%, with final payment due in February 2023.

Road Grader - Cost of \$122,875, dated December 22, 2014, with semi-annual payments of \$8,079.95 including interest at 3.24%, with final payment due in August 2024.

JD Wheel Loader - Cost of \$357,338, dated April 17, 2015, with semi-annual payments of \$23,385 including interest at 3.24%, beginning in April 2016, with final payment due in October 2024.

JD 624K Loader - Cost of \$148,713, dated March 22, 2016, with monthly payments of \$1,999 including interest at 2.875%, beginning in January 2017, with final payment due in December 2023.

Caterpillar Backhoe - Cost of \$87,573, dated March 29, 2016, with semi-annual payments of \$6,865 including interest at 2.79%, beginning in May 2016, with final payment due in November 2022.

Jail Furnishings - Cost of \$1,770,000, dated November 29, 2016, annual principal and semi-annual interest payments totaling approximately \$140,000, and interest rates ranging from 2.0% to 4.5%. Final payment is due in September 2035.

JMack Dump Truck - Cost of \$132,275, dated December 12, 2017, requiring annual payments of \$28,564, including interest at 3.19%, beginning June 2018 with final payment due June 2022.

1 Caterpillar Graders - Cost of \$188,466, dated January 4, 2018, with annual payments of \$41,999, including interest at 3.20%, with final payment due in June 2023.

4. LONG-TERM OBLIGATIONS (Continued)

Asphalt Paver - Cost of \$157,895, dated March 15, 2019, requiring annual payments totaling \$80,484, including interest at 3.97%, with final payment due March 2020.

3 Chevrolet Trucks - Cost of \$140,535, dated July 9, 2019, with annual payments totaling \$31,824, including interest at 4.99%, with final payment due in September 2024.

2 – 2021 Mack Trucks - Cost of \$233,538, dated May 4, 2020, with annual payments totaling \$47,135, including interest at 2.28%, with final payment due December 5, 2024.

COMPENSATED ABSENCES

Compensated absences at December 31, 2020, totaled \$312,227 which consists of \$17,620 vacation and \$294,606 sick pay. As stated in Note 1, sick pay is lost when employment with the County ends. The liability for sick pay has been recorded as if all County employees will use the sick time accrued. The actual liability payable in future periods will likely be less than the amount recorded in these financial statements. The actual liability at year end cannot be reasonably estimated.

5. DEFINED BENEFIT PENSION PLAN

General Information about the 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 publically 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.

5. **DEFINED BENEFIT PENSION PLAN** (Continued)

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 1.0% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the year ended December 31, 2020. Contributions to the pension plan from the County were \$344,834 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,114,613. The total net pension liability as of June 30, 2020 was \$10,473,565,008. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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.

6. **CONTINGENCIES - GRANTS**

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the County.

7. **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 various insurance policies.

8. **INTERFUND TRANSFERS**

Operating transfers during the year and the related statutory authority were as follows:

<u>From - Fund</u>	<u>To - Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Computer Equipment Reserve	K.S.A. 19,119	\$ 6,182.00
Appraiser's	Appraiser Equipment Reserve	K.S.A. 19,119	25,000.00
Election	Election Equipment Reserve	K.S.A. 19,119	12,000.00

9. CAPITAL PROJECTS

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

	Project Authorization	Expenditures to Date
Jail Construction Project (Fund 371)		
Project in Process		
General Obligation (GO) Bonds	\$ 7,039,872.10	
Lease Purchase Agreement	1,812,979.50	
Interest Earned	20,081.78	
Sales Tax	141,045.03	
Totals	\$ 9,013,978.41	\$ 9,010,669.31

10. BUDGET AMENDMENTS

Bridge and Culvert Fund	Original Budget	Amended Budget
Cash Receipts		
Taxes	\$ 197,293	\$ 200,108
Other	-	11,000
Total Cash Receipts	197,293	211,108
Unencumbered Cash, January 1	1	1
Resources Available	\$ 197,294	\$ 211,109
Expenditures		
Employee Benefits	\$ 197,294	\$ 211,388
Total Expenditures	\$ 197,294	\$ 211,388
Public Safety Fund	Original Budget	Amended Budget
Cash Receipts		
Taxes	\$ 1,742,950	\$ 1,670,080
Other	60,000	220,313
Total Cash Receipts	1,802,950	1,890,393
Unencumbered Cash, January 1	56,411	68,731
Resources Available	\$ 1,859,361	\$ 1,959,124
Expenditures		
Sheriff	\$ 800,239	\$ 877,501
Correctional Center	1,059,122	1,081,625
Total Expenditures	\$ 1,859,361	\$ 1,959,126

10. **BUDGET AMENDMENTS** (Continued)

Road and Bridge Sales Tax Fund	Original Budget	Amended Budget
Cash Receipts		
Intergovernmental Reimbursements	\$ 1,150,000	\$ 1,170,000
	-	-
Total Cash Receipts	1,150,000	1,170,000
Unencumbered Cash, January 1	93,159	93,159
Resources Available	\$ 1,243,159	\$ 1,263,159
Expenditures		
Public Transportation	\$ 766,627	\$ 694,516
Reimbursements to Road and Bridge	397,470	395,000
Debt Service on Capital Leases	-	80,484
Total Expenditures	\$ 1,164,097	\$ 1,170,000
Ambulance Fund	Original Budget	Amended Budget
Cash Receipts		
Taxes	\$ 283,980	\$ 286,587
User Fees	720,000	850,767
Other	-	-
Total Cash Receipts	1,003,980	1,137,354
Unencumbered Cash, January 1	16,020	1,092
Resources Available	\$ 1,020,000	\$ 1,138,446
Expenditures		
Public Health	\$ 1,020,000	\$ 1,120,000
Total Expenditures	\$ 1,020,000	\$ 1,120,000
SPARK Grant Fund	Original Budget	Amended Budget
Cash Receipts		
SPARKS Grant	\$ -	\$ 2,925,569
Total Cash Receipts	-	2,925,569
Unencumbered Cash, January 1	-	-
Resources Available	\$ -	\$ 2,925,569
Expenditures		
Public Health	\$ -	\$ 2,925,569
Total Expenditures	\$ -	\$ 2,925,569

10. BUDGET AMENDMENTS (Continued)

Landfill Fund	Original Budget	Amended Budget
Cash Receipts		
Licenses and Fees		
User Fees	\$ 300,000	\$ 176,000
Other		
Reimbursements	-	-
Total Cash Receipts	300,000	176,000
Unencumbered Cash, January 1	90,911	122,458
Resources Available	\$ 390,911	\$ 298,458
Expenditures		
Health and Welfare	\$ 199,464	\$ 228,700
Debt Service		
Bonds	38,111	38,112
Lease Purchase Agreements	13,730	13,730
Total Expenditures	\$ 251,305	\$ 280,542

11. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2020 through September 10, 2021, the date of the financial statements were available for issue. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements, except as follows:

- In May 2021 the County refunded the General Obligation Series 2012 Sewer Bonds totaling \$665,600 at year end. The refunding lowered the interest rate from 2.75% to 2.41%, reduced the maturity date by three years, and resulted in a savings of approximately \$54,000.
- The County was awarded an ARPA Federal grant passed through the State of Kansas totaling \$2,800,000 to be used to support public health, address the negative economic impact of the COVID 19 pandemic, and invest in water, sewer and broadband infrastructure.

12. LONG-TERM OBLIGATIONS

Additional details about the County's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following two pages:

12. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances		Additions/ New Debt	Reductions/ Principal Paid		Balances	
					Beginning of Year	End of Year		Principal Paid	End of Year	Interest Paid	
General Obligation Bonds											
Series 2013 (See Note A)	2.95%	7/1/2013	\$ 190,000	2/1/2023	\$ 61,000	\$ -	\$ -	\$ -	\$ 61,000	\$ 900	\$ 900
Series 2012A (Sewer District #1)	2.75%	9/26/2012	700,177	10/11/2052	638,000	-	12,000	626,000	17,545		17,545
Series 2012B (Sewer District #1)	2.75%	9/26/2012	44,756	10/11/2052	40,400	-	800	39,600	1,111		1,111
Series 2015	3-3.5%	9/1/2015	6,850,000	9/1/2035	6,050,000	-	250,000	5,800,000	189,945		189,945
Series 2016	3.5-5%	1/25/2016	300,000	3/1/2026	221,300	-	28,500	192,800	9,612		9,612
Total General Obligation Bonds					7,010,700	-	291,300	6,719,400	219,113		219,113
Lease Purchase Agreements											
Screen Crusher	4.00%	12/19/2011	281,849	2/1/2022	81,693	-	31,693	50,000	3,005		3,005
2-2013 Freightliner Dump Trucks	3.00%	3/29/2013	281,862	3/29/2020	22,171	-	22,171	-	(196)		(196)
Road Grader	3.19%	4/1/2014	122,875	2/1/2023	59,543	-	14,187	45,356	1,787		1,787
Road Grader	3.24%	12/22/2014	122,875	8/1/2024	74,032	-	13,866	60,166	2,294		2,294
JD Wheel Loader	3.24%	4/17/2015	357,338	10/1/2024	214,281	-	40,132	174,149	6,638		6,638
3 Ford SUV's & Equipment	2.80%	7/28/2015	133,181	8/1/2020	16,518	-	16,518	-	158		158
JD 624K Loader	2.91%	3/22/2016	148,713	12/1/2023	90,458	-	23,460	66,998	2,526		2,526
Caterpillar 415F2 Backhoe	2.79%	3/29/2016	87,573	11/27/2022	39,253	-	12,723	26,529	1,007		1,007
Jail Equipment	2-4.5%	11/29/2016	1,770,000	9/1/1935	1,660,000	-	80,000	1,580,000	61,875		61,875
2018 Mack Dump Truck	3.19%	12/12/2017	132,275	12/12/2022	80,495	-	25,989	54,506	2,575		2,575
1 Caterpillar Grader	3.20%	1/4/2018	376,932	6/1/2023	310,143	-	73,823	236,320	10,174		10,174
Asphalt Paver	3.97%	3/5/2019	157,895	3/5/2020	157,895	-	77,411	80,484	3,073		3,073
3 Chevrolet Tahoes	4.99%	7/9/2019	140,535	9/1/2024	132,667	-	25,771	106,896	6,053		6,053
2021 Mack Trucks	2.28%	5/4/2020	223,538	12/5/2024	-	223,538	44,397	179,141	2,738		2,738
Total Lease Purchase Agreements					2,939,148	223,538	502,141	2,660,545	103,708		103,708
Grand Totals					\$ 9,949,848	\$ 223,538	\$ 793,441	\$ 9,379,945	\$ 322,821		\$ 322,821

12. **LONG TERM OBLIGATIONS** (Continued)

Issue	2021	2022	2023	2024	2025	2026	2030	2031	2036	2041	2046	2051	Totals
Principal Payments													
General Obligation Bonds													
Series 2013 (See Note A)	\$ 20,000	\$ 20,000	\$ 21,000	\$ 13,000	\$ 14,000	\$ 74,000	\$ -	\$ 86,000	\$ 100,000	\$ 111,000	\$ 132,000	\$ 58,000	\$ 61,000
Series 2012A (Sewer District #1)	12,000	13,000	13,000	-	900	4,700	-	5,400	6,200	7,300	8,200	3,600	626,000
Series 2012B (Sewer District #1)	800	800	800	900	325,000	1,895,000	-	2,450,000	-	-	-	-	39,600
Series 2015	260,000	275,000	290,000	305,000	33,800	35,000	-	-	-	-	-	-	5,800,000
Series 2016	29,400	30,500	31,500	32,600	373,700	2,008,700	-	2,541,400	106,200	118,300	140,200	61,600	192,800
	<u>322,200</u>	<u>339,300</u>	<u>356,300</u>	<u>351,500</u>	<u>373,700</u>	<u>2,008,700</u>	<u>2,541,400</u>	<u>2,541,400</u>	<u>106,200</u>	<u>118,300</u>	<u>140,200</u>	<u>61,600</u>	<u>6,719,400</u>
Lease Purchase Agreements													
Screen Crusher	32,999	17,001	-	-	-	-	-	-	-	-	-	-	50,000
2 Dump Trucks	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Grader	14,643	15,114	15,600	-	-	-	-	-	-	-	-	-	45,356
Road Grader	14,325	14,792	15,276	15,774	-	-	-	-	-	-	-	-	60,166
JD Wheel Loader	41,462	42,817	44,215	45,655	-	-	-	-	-	-	-	-	174,149
3 Ford SUV & equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
JD 624K Loader	20,449	22,936	23,614	-	-	-	-	-	-	-	-	-	66,998
Caterpillar 415F2 backhoe	13,081	13,448	-	-	-	-	-	-	-	-	-	-	26,529
Jail Equipment	80,000	85,000	85,000	90,000	95,000	520,000	-	625,000	-	-	-	-	1,580,000
2018 Mack Dump Truck	26,825	27,681	-	-	-	-	-	-	-	-	-	-	54,506
1 Caterpillar Grader	76,245	78,746	81,329	-	-	-	-	-	-	-	-	-	236,320
Asphalt Paver	80,484	-	-	-	-	-	-	-	-	-	-	-	80,484
3 Chevrolet Tahoes	27,105	28,489	29,944	21,358	-	-	-	-	-	-	-	-	106,896
2 2021 Mack Trucks	43,297	44,290	45,305	46,248	-	-	-	-	-	-	-	-	179,141
	<u>470,914</u>	<u>390,314</u>	<u>340,282</u>	<u>219,035</u>	<u>95,000</u>	<u>520,000</u>	<u>520,000</u>	<u>625,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,660,545</u>
Total Principal Payments	\$ 793,114	\$ 729,614	\$ 696,582	\$ 570,535	\$ 468,700	\$ 2,528,700	\$ 2,528,700	\$ 3,166,400	\$ 106,200	\$ 118,300	\$ 140,200	\$ 61,600	\$ 9,379,945

12. **LONG TERM OBLIGATIONS** (Continued)

Issue	2021	2022	2023	2024	2025	2026	2030	2031	2035	2036	2040	2041	2045	2050	2051	Totals
Interest Payments																
General Obligation Bonds																
Series 2013	\$ 1,505	\$ 915	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,729
Series 2012A (Sewer District #1)	17,215	17,215	16,528	16,170	15,813	73,205	49,803	62,398	49,803	35,503	19,058	2,393	2,393	19,058	2,393	325,298
Series 2012B (Sewer District #1)	1,089	1,089	1,045	1,023	998	4,617	3,146	3,930	3,146	2,244	1,180	149	149	1,180	149	20,510
Series 2015	182,445	174,645	166,395	157,695	148,545	586,045	258,790	258,790	-	-	-	-	-	-	-	1,674,560
Series 2016	8,453	7,365	6,645	5,070	3,440	1,750	-	-	-	-	-	-	-	-	-	33,223
	<u>210,707</u>	<u>201,729</u>	<u>190,922</u>	<u>179,958</u>	<u>168,796</u>	<u>665,617</u>	<u>52,949</u>	<u>325,117</u>	<u>52,949</u>	<u>37,747</u>	<u>20,237</u>	<u>2,541</u>	<u>2,541</u>	<u>20,237</u>	<u>2,541</u>	<u>2,056,319</u>
Lease Purchase Agreements																
Screen Crusher	1,699	348	-	-	-	-	-	-	-	-	-	-	-	-	-	2,047
2 Dump Trucks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Grader	1,331	860	374	-	-	-	-	-	-	-	-	-	-	-	-	2,565
Road Grader	1,835	1,367	884	386	-	-	-	-	-	-	-	-	-	-	-	4,473
JD Wheel Loader	5,308	3,954	2,555	1,116	-	-	-	-	-	-	-	-	-	-	-	12,933
3 Ford SUV & equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JD 624K Loader	1,539	1,052	374	-	-	-	-	-	-	-	-	-	-	-	-	2,965
Caterpillar 415F2 backhoe	650	282	-	-	-	-	-	-	-	-	-	-	-	-	-	932
Jail Equipment	57,975	55,575	53,025	50,475	47,775	184,950	68,525	68,525	-	-	-	-	-	-	-	518,300
2018 Mack Dump Truck	1,739	883	-	-	-	-	-	-	-	-	-	-	-	-	-	2,622
1 Caterpillar Grader	7,753	5,251	2,668	-	-	-	-	-	-	-	-	-	-	-	-	15,672
Asphalt Paver	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Chevrolet Tahoes	4,719	3,335	1,880	413	-	-	-	-	-	-	-	-	-	-	-	10,347
2 2021 Mack Trucks	3,838	2,845	1,830	794	-	-	-	-	-	-	-	-	-	-	-	9,308
	<u>88,386</u>	<u>75,753</u>	<u>63,591</u>	<u>53,184</u>	<u>47,775</u>	<u>184,950</u>	<u>68,525</u>	<u>68,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>582,164</u>
Total Interest Payments	\$ 299,093	\$ 277,481	\$ 254,513	\$ 233,142	\$ 216,571	\$ 850,567	\$ 393,642	\$ 393,642	\$ 52,949	\$ 37,747	\$ 20,237	\$ 2,541	\$ 2,541	\$ 20,237	\$ 2,541	\$ 2,638,483

BOURBON COUNTY, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTAL INFORMATION**
For the Year Ended December 31, 2020

BOURBON COUNTY, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance - Over (Under)
				Chargeable to Current Year Budget		
General Fund	\$ 3,001,449.00	\$ 19,721.82	\$ 3,021,170.82	\$ 2,473,778.06	\$	(547,392.76)
Special Purpose Funds						
Appraiser's	281,125.00	1,550.79	282,675.79	278,006.27		(4,669.52)
Bridge and Culvert	211,388.00	-	211,388.00	192,132.90		(19,255.10)
Emergency Manage Grant	25,951.00	-	25,951.00	3,185.59		(22,765.41)
Community Emergency Response	1,761.00	-	1,761.00	-		(1,761.00)
Election	86,900.00	7,176.05	94,076.05	93,686.01		(390.04)
Employee Benefit	3,403,000.00	78,362.05	3,481,362.05	3,395,011.13		(86,350.92)
Mental Health	75,000.00	-	75,000.00	75,000.00		-
Intellectual Disabilities	55,000.00	-	55,000.00	55,000.00		-
Public Safety	1,959,126.00	-	1,959,126.00	1,942,229.45		(16,896.55)
Noxious Weed	169,945.00	-	169,945.00	125,154.12		(44,790.88)
Road and Bridge	2,062,331.00	108,200.00	2,170,531.00	2,033,147.29		(137,383.71)
Road and Bridge Sales Tax	1,170,000.00	-	1,170,000.00	1,164,820.19		(5,179.81)
Special Alcohol & Drug Programs	5,050.00	-	5,050.00	3,587.11		(1,462.89)
Special Parks and Recreation	1,500.00	-	1,500.00	30.84		(1,469.16)
Ambulance	1,120,000.00	-	1,120,000.00	1,118,972.93		(1,027.07)
SPARK Grant	2,925,569.00	-	2,925,569.00	2,925,569.00		-
Debt Service Funds						
Jail Bond and Interest	950,320.00	-	950,320.00	686,948.41		(263,371.59)
Business Funds						
Sewer District #1	31,456.00	-	31,456.00	31,456.00		-
Landfill	280,542.00	-	280,542.00	280,488.53		(53.47)
	<u>\$ 17,817,413.00</u>					

**BOURBON COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 1,767,953.81	\$ 1,725,891.78	\$ 1,732,706.00	\$ (6,814.22)
Delinquent tax collections	108,968.69	57,425.69	30,000.00	27,425.69
Motor vehicle tax	437,609.52	310,091.33	259,558.00	50,533.33
Interest and fees on taxes	149,016.31	271,941.48	100,000.00	171,941.48
Intergovernmental				
Alcohol liquor tax	-	-	1,500.00	(1,500.00)
Franchise tax	3,048.98	2,909.88	3,300.00	(390.12)
Other grants-Coroner	-	-	1,500.00	(1,500.00)
Other grants-GAL	24,453.96	21,686.82	16,000.00	5,686.82
Other grants	-	-	-	-
Licenses and Fees				
Treasurer's motor vehicle fees	16,842.00	13,213.00	20,000.00	(6,787.00)
Recording fees	95,764.67	120,592.65	90,000.00	30,592.65
Licenses and other fees	17,166.65	21,120.91	20,000.00	1,120.91
Use of Money and Property				
Interest earned	148,858.59	61,581.60	38,000.00	23,581.60
Leases	14,680.00	13,260.00		13,260.00
Other				
Reimbursements from -				
Diversion coordinator	35,621.00	31,035.00	17,000.00	14,035.00
Insurance reimbursement	-	-	-	-
Other	6,589.44	20,626.20	40,000.00	(19,373.80)
Miscellaneous	17,503.80	29,414.29	12,500.00	16,914.29
Total Cash Receipts	<u>2,844,077.42</u>	<u>2,700,790.63</u>	<u>\$ 2,382,064.00</u>	<u>\$ 318,726.63</u>

BOURBON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
District Court				
Personal services	\$ 20,848.98	\$ 41,646.04	\$ 20,468.00	\$ 21,178.04
Contractual services	162,772.64	191,859.78	197,000.00	(5,140.22)
Commodities	30,895.53	14,789.90	20,000.00	(5,210.10)
Capital Outlay	-	-	30,000.00	(30,000.00)
Emergency Preparedness				
Personal services	32,836.44	40,145.49	37,239.00	2,906.49
Contractual services	12,771.08	12,458.75	14,100.00	(1,641.25)
Commodities	4,246.08	3,346.69	6,700.00	(3,353.31)
Capital Outlay	525.12	1,035.31	2,000.00	(964.69)
Information Technology				
Personal services	55,619.18	57,755.11	54,317.00	3,438.11
Contractual services	112,002.35	111,318.81	109,800.00	1,518.81
Commodities	11,621.55	10,007.46	8,975.00	1,032.46
Capital Outlay	5,727.05	2,501.25	6,750.00	(4,248.75)
Dispatch				
Contractual services	50,000.00	50,000.00	50,000.00	-
Juvenile Detention				
Contractual services	113,004.00	100,284.53	99,840.00	444.53
Health and Welfare - Ambulance				
Contractual services	322,300.00	50,000.00	-	50,000.00
Economic Development				
Personal services	34,999.90	72,692.37	40,000.00	32,692.37
Contractual services	17,493.89	16,467.91	-	16,467.91
Commodities	2,281.72	47.42	-	47.42
Appropriation	18,499.99	4,675.95	60,000.00	(55,324.05)
Appropriations for Health and Welfare				
Health Board	80,750.00	80,750.00	80,750.00	-
Elderly	48,600.00	44,800.00	48,600.00	(3,800.00)
Appropriations for General Gove				
Conservation District	34,200.00	34,200.00	34,200.00	-
Appropriations for Cultural and Recreation				
Fair Board	10,000.00	10,000.00	10,000.00	-
General Government-Contingency				
Murder Trial	-	-	50,000.00	(50,000.00)
Other contractual	812.50	-	157,212.00	(157,212.00)
Reserve	-	-	294,700.00	(294,700.00)
Bonuses	-	49,000.00	51,000.00	(2,000.00)
COVID 19 / SPARK expenses	-	34,604.07	-	34,604.07

BOURBON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
Debt Service				
Principal	\$ 19,000.00	\$ -	\$ 20,000.00	\$ (20,000.00)
Interest	2,360.00	899.75	1,800.00	(900.25)
Operating Transfers to Other Funds				
Computer Equipment Reserve	3,840.00	6,182.00	7,000.00	(818.00)
General Equipment Reserve	-	-	-	-
Capital Improvements	-	-	-	-
Attorney Equipment Reserve	-	-	-	-
Subtotal Certified Budget			3,001,449.00	
Adjustments for Qualifying Budget Credits				-
Grants	-	-	5,686.82	(5,686.82)
Reimbursed expenses	-	-	14,035.00	(14,035.00)
Total Expenditures	<u>2,401,562.71</u>	<u>2,473,778.06</u>	<u>\$ 3,021,170.82</u>	<u>\$ (547,392.76)</u>
Receipts Over(Under) Expenditures	442,514.71	227,012.57		
Unencumbered Cash, Beginning	<u>792,978.67</u>	<u>1,235,493.38</u>		
Unencumbered Cash, Ending	<u>\$ 1,235,493.38</u>	<u>\$ 1,462,505.95</u>		

BOURBON COUNTY, KANSAS
APPRAISER'S FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

		Current Year		Variance -
	Prior Year Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 246,991.32	\$ 236,066.49	\$ 237,482.00	\$ (1,415.51)
Delinquent tax collections	7,957.24	5,623.25	3,000.00	2,623.25
Motor vehicle tax	35,352.68	35,542.17	36,623.00	(1,080.83)
Other				
Reimbursements	1,484.25	2,550.79	1,000.00	1,550.79
Total Cash Receipts	291,785.49	279,782.70	\$ 278,105.00	\$ 1,677.70
Expenditures				
General Government				
Personal services	215,229.41	223,742.24	\$ 216,347.00	\$ 7,395.24
Contractual services	31,218.49	20,631.69	42,065.00	(21,433.31)
Commodities	8,521.80	8,632.34	9,500.00	(867.66)
Capital Outlay	-	-	-	-
Debt Service				
Capital lease agreements	-	-	-	-
Operating Transfers to Other Funds				
Appraiser Equipment Reserve	30,000.00	25,000.00	13,213.00	11,787.00
Subtotal Certified Budget			281,125.00	
Adjustments for Qualifying Budget				
Reimbursed expenses	-	-	1,550.79	(1,550.79)
Total Expenditures	284,969.70	278,006.27	\$ 282,675.79	\$ (4,669.52)
Receipts Over(Under) Expenditures	6,815.79	1,776.43		
Unencumbered Cash, Beginning	566.64	7,382.43		
Unencumbered Cash, Ending	\$ 7,382.43	\$ 9,158.86		

BOURBON COUNTY, KANSAS
APPRAISER'S EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
Appraiser's	\$ 30,000.00	\$ 25,000.00
Total Cash Receipts	30,000.00	25,000.00
Expenditures		
General		
Capital Outlay	-	27,856.00
Total Expenditures	-	27,856.00
Receipts Over(Under) Expenditures	30,000.00	(2,856.00)
Unencumbered Cash, Beginning	12,060.10	42,060.10
Unencumbered Cash, Ending	\$ 42,060.10	\$ 39,204.10

BOURBON COUNTY, KANSAS
BRIDGE AND CULVERT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

		Current Year		Variance -
	Prior Year Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 125,796.64	\$ 176,454.60	\$ 176,455.00	\$ (0.40)
Delinquent tax collections	5,743.14	3,584.24	3,584.00	0.24
Motor vehicle tax	27,952.79	20,069.43	20,069.00	0.43
Other				
Reimbursements	-	-	11,000.00	(11,000.00)
Total Cash Receipts	159,492.57	200,108.27	\$ 211,108.00	\$ (10,999.73)
Expenditures				
Streets and Highways				
Personal services	58,168.16	96,622.72	\$ 95,049.00	\$ 1,573.72
Contractual services	-	16.52	20.00	(3.48)
Commodities	101,148.85	95,493.66	116,319.00	(20,825.34)
Debt Service				
Capital lease agreements	-	-	-	-
Operating Transfers to Other Funds				
Special Road and Machinery	-	-	-	-
Subtotal Certified Budget			211,388.00	
Adjustments for Qualifying Budget				
Reimbursed expenses	-	-	-	-
Total Expenditures	159,317.01	192,132.90	\$ 211,388.00	\$ (19,255.10)
Receipts Over(Under) Expenditures	175.56	7,975.37		
Unencumbered Cash, Beginning	104.53	280.09		
Unencumbered Cash, Ending	\$ 280.09	\$ 8,255.46		

BOURBON COUNTY, KANSAS
EMERGENCY MANAGEMENT PERFORMANCE GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Federal Grant	\$ 17,236.00	\$ 27,436.00	\$ 17,500.00	\$ 9,936.00
State grant	-	1,360.00	-	1,360.00
Other				
Reimbursement	-	-	-	-
Total Cash Receipts	<u>17,236.00</u>	<u>28,796.00</u>	<u>\$ 17,500.00</u>	<u>\$ 11,296.00</u>
Expenditures				
Public Safety				
Personal services	18,590.30	-	\$ -	\$ -
Contractual services	5,307.67	3,185.59	25,951.00	(22,765.41)
Commodities	-	-	-	-
Subtotal Certified Budget			<u>25,951.00</u>	
Adjustments for Qualifying Budget Credits				
Reimbursed expenses	-	-	-	-
Total Expenditures	<u>23,897.97</u>	<u>3,185.59</u>	<u>\$ 25,951.00</u>	<u>\$ (22,765.41)</u>
Receipts Over(Under) Expenditures	(6,661.97)	25,610.41		
Unencumbered Cash, Beginning	<u>8,450.59</u>	<u>1,788.62</u>		
Unencumbered Cash, Ending	<u>\$ 1,788.62</u>	<u>\$ 27,399.03</u>		

BOURBON COUNTY, KANSAS
COMPUTER EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
General	\$ 3,840.00	\$ 6,182.00
Other		
Reimbursement	3,500.00	15,000.00
Total Cash Receipts	7,340.00	21,182.00
Expenditures		
General		
Capital Outlay	5,471.16	34,534.68
Total Expenditures	5,471.16	34,534.68
Receipts Over(Under) Expenditures	1,868.84	(13,352.68)
Unencumbered Cash, Beginning	24,985.77	26,854.61
Unencumbered Cash, Ending	\$ 26,854.61	\$ 13,501.93

BOURBON COUNTY, KANSAS
GENERAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
General	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
General		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	15,855.63	15,855.63
Unencumbered Cash, Ending	<u>\$ 15,855.63</u>	<u>\$ 15,855.63</u>

BOURBON COUNTY, KANSAS
COMMUNITY EMERGENCY RESPONSE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Other				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Cash Receipts	-	-	\$ -	\$ -
Expenditures				
General				
Personal services	-	-	\$ -	\$ -
Contractual services	-	-	-	-
Commodities	1,268.00	-	1,761.00	(1,761.00)
Capital Outlay	-	-	-	-
Subtotal Certified Budget			1,761.00	
Adjustments for Qualifying Budget Credits				
Grants in excess of budget	-	-	-	-
Total Expenditures	1,268.00	-	\$ 1,761.00	\$ (1,761.00)
Receipts Over(Under) Expenditures	(1,268.00)	-		
Unencumbered Cash, Beginning	1,760.54	492.54		
Unencumbered Cash, Ending	\$ 492.54	\$ 492.54		

BOURBON COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from General Fund	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
General		
Capital Outlay	91.00	-
Total Expenditures	91.00	-
Receipts Over(Under) Expenditures	(91.00)	-
Unencumbered Cash, Beginning	248,692.19	248,601.19
Unencumbered Cash, Ending	<u>\$ 248,601.19</u>	<u>\$ 248,601.19</u>

BOURBON COUNTY, KANSAS
ATTORNEY EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
General	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
General		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	11,170.87	11,170.87
Unencumbered Cash, Ending	<u>\$ 11,170.87</u>	<u>\$ 11,170.87</u>

BOURBON COUNTY, KANSAS
ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 31,477.49	\$ 80,379.85	\$ 81,194.00	\$ (814.15)
Delinquent tax collections	2,452.75	1,241.72	800.00	441.72
Motor vehicle tax	11,265.24	6,197.06	4,579.00	1,618.06
Other				
Reimbursements	69.00	7,176.05	-	7,176.05
Total Cash Receipts	<u>45,264.48</u>	<u>94,994.68</u>	<u>\$ 86,573.00</u>	<u>\$ 8,421.68</u>
Expenditures				
General Government				
Personal services	21,415.79	28,299.06	\$ 25,314.00	\$ 2,985.06
Contractual services	25,642.78	33,934.82	40,600.00	(6,665.18)
Commodities	9,827.01	19,452.13	20,986.00	(1,533.87)
Operating Transfers to Other Funds				
Election Equipment Reserve	28,000.00	12,000.00	-	12,000.00
Subtotal Certified Budget			86,900.00	
Adjustments for Qualifying Budget Credits				
Reimbursed expenses	-	-	7,176.05	(7,176.05)
Total Expenditures	<u>84,885.58</u>	<u>93,686.01</u>	<u>\$ 94,076.05</u>	<u>\$ (390.04)</u>
Receipts Over(Under) Expenditures	(39,621.10)	1,308.67		
Unencumbered Cash, Beginning	<u>43,849.61</u>	<u>4,228.51</u>		
Unencumbered Cash, Ending	<u>\$ 4,228.51</u>	<u>\$ 5,537.18</u>		

BOURBON COUNTY, KANSAS
ELECTION EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
Election	\$ 28,000.00	\$ 12,000.00
Total Cash Receipts	28,000.00	12,000.00
Expenditures		
General		
Capital Outlay	-	9,075.00
Total Expenditures	-	9,075.00
Receipts Over(Under) Expenditures	28,000.00	2,925.00
Unencumbered Cash, Beginning	63,050.00	91,050.00
Unencumbered Cash, Ending	\$ 91,050.00	\$ 93,975.00

BOURBON COUNTY, KANSAS
EMPLOYEE BENEFIT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 1,533,440.53	\$ 1,586,090.61	\$ 1,596,332.00	\$ (10,241.39)
Delinquent tax collections	48,875.50	35,264.46	14,000.00	21,264.46
Motor vehicle tax	238,109.78	221,372.20	227,245.00	(5,872.80)
Other				
Reimbursements -- Other Funds	-	-	-	-
Reimbursed expenses	1,330,975.72	1,378,362.05	1,300,000.00	78,362.05
Total Cash Receipts	3,151,401.53	3,221,089.32	\$ 3,137,577.00	\$ 83,512.32
Expenditures				
Employee Benefits				
Social security	248,396.10	269,071.08	\$ 250,000.00	\$ 19,071.08
Kpers retirement	331,825.53	344,839.71	340,000.00	4,839.71
Unemployment	2,733.42	11,157.99	5,000.00	6,157.99
Health	2,450,180.27	2,664,194.39	2,672,000.00	(7,805.61)
Other insurance	5,448.14	5,323.96	6,000.00	(676.04)
Workers Compensation	121,113.00	100,424.00	130,000.00	(29,576.00)
Subtotal Certified Budget	-	-	3,403,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	78,362.05	(78,362.05)
Total Expenditures	3,159,696.46	3,395,011.13	\$ 3,481,362.05	\$ (86,350.92)
Receipts Over(Under) Expenditures	(8,294.93)	(173,921.81)		
Unencumbered Cash, Beginning	432,311.73	424,016.80		
Unencumbered Cash, Ending	\$ 424,016.80	250,094.99		

BOURBON COUNTY, KANSAS
REGISTER OF DEEDS TECH FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses and Fees		
Tech Fees	\$ 10,446.00	\$ 17,719.00
Total Cash Receipts	10,446.00	17,719.00
Expenditures		
General		
Capital Outlay	6,509.94	16,098.06
Total Expenditures	6,509.94	16,098.06
Receipts Over(Under) Expenditures	3,936.06	1,620.94
Unencumbered Cash, Beginning	34,388.00	38,324.06
Unencumbered Cash, Ending	<u>\$ 38,324.06</u>	<u>\$ 39,945.00</u>

BOURBON COUNTY, KANSAS
TREASURERS TECH FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses and Fees		
Tech Fees	\$ 3,353.50	\$ 4,330.00
Total Cash Receipts	<u>3,353.50</u>	<u>4,330.00</u>
Expenditures		
General		
Capital Outlay	<u>3,727.30</u>	<u>3,437.00</u>
Total Expenditures	<u>3,727.30</u>	<u>3,437.00</u>
Receipts Over(Under) Expenditures	(373.80)	893.00
Unencumbered Cash, Beginning	<u>3,706.70</u>	<u>3,332.90</u>
Unencumbered Cash, Ending	<u>\$ 3,332.90</u>	<u>\$ 4,225.90</u>

BOURBON COUNTY, KANSAS
CLERKS TECH FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses and Fees		
Tech Fees	\$ 3,323.50	\$ 4,330.00
Total Cash Receipts	<u>3,323.50</u>	<u>4,330.00</u>
Expenditures		
General		
Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	3,323.50	4,330.00
Unencumbered Cash, Beginning	<u>10,825.97</u>	<u>14,149.47</u>
Unencumbered Cash, Ending	<u>\$ 14,149.47</u>	<u>\$ 18,479.47</u>

BOURBON COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses and Fees		
Vehicle Inspection fees	\$ 21,265.08	\$ 22,475.57
Total Cash Receipts	<u>21,265.08</u>	<u>22,475.57</u>
Expenditures		
General		
Capital Outlay	<u>14,112.83</u>	<u>17,519.24</u>
Total Expenditures	<u>14,112.83</u>	<u>17,519.24</u>
Receipts Over(Under) Expenditures	7,152.25	4,956.33
Unencumbered Cash, Beginning	<u>21,999.55</u>	<u>29,151.80</u>
Unencumbered Cash, Ending	<u>\$ 29,151.80</u>	<u>\$ 34,108.13</u>

BOURBON COUNTY, KANSAS
BLUE CROSS BLUE SHIELD FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Grant	\$ 166,553.88	\$ 62,500.00
Total Cash Receipts	166,553.88	62,500.00
Expenditures		
Public Safety		
Contractual services	53,762.26	25,815.69
Commodities	36,699.80	18,013.65
Total Expenditures	90,462.06	43,829.34
Receipts Over(Under) Expenditures	76,091.82	18,670.66
Unencumbered Cash, Beginning	5,455.55	81,547.37
Unencumbered Cash, Ending	\$ 81,547.37	\$ 100,218.03

BOURBON COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 64,350.56	\$ 63,855.88	\$ 64,242.00	\$ (386.12)
Delinquent tax collections	2,004.05	1,455.06	600.00	855.06
Motor vehicle tax	9,215.35	9,108.37	9,532.00	(423.63)
Total Cash Receipts	<u>75,569.96</u>	<u>74,419.31</u>	<u>\$ 74,374.00</u>	<u>\$ 45.31</u>
Expenditures				
Health and Welfare				
Appropriation to Mental Health Board	<u>70,000.00</u>	<u>75,000.00</u>	<u>\$ 75,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>70,000.00</u>	<u>75,000.00</u>	<u>\$ 75,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	5,569.96	(580.69)		
Unencumbered Cash, Beginning	<u>-</u>	<u>5,569.96</u>		
Unencumbered Cash, Ending	<u>\$ 5,569.96</u>	<u>\$ 4,989.27</u>		

BOURBON COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 46,728.92	\$ 46,827.56	\$ (1,089.00)	\$ 47,916.56
Delinquent tax collections	1,579.50	1,098.70	500.00	598.70
Motor vehicle tax	7,264.71	6,746.51	6,916.00	(169.49)
Total Cash Receipts	<u>55,573.13</u>	<u>54,672.77</u>	<u>\$ 6,327.00</u>	<u>\$ 48,345.77</u>
Expenditures				
Health and Welfare				
Appropriation to Mental Retardation Center	<u>55,000.00</u>	<u>55,000.00</u>	<u>\$ 55,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>55,000.00</u>	<u>55,000.00</u>	<u>\$ 55,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	573.13	(327.23)		
Unencumbered Cash, Beginning	<u>-</u>	<u>573.13</u>		
Unencumbered Cash, Ending	<u>\$ 573.13</u>	<u>\$ 245.90</u>		

BOURBON COUNTY, KANSAS
PUBLIC SAFETY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 1,677,444.25	\$ 1,469,436.01	\$ 1,469,436.00	\$ 0.01
Delinquent tax collections	-	20,131.44	20,131.00	0.44
Motor vehicle tax	27,586.31	180,513.73	180,513.00	0.73
Intergovernmental				
Federal Grant	-	16,955.00	-	16,955.00
Other				
Jail Fees	114,399.50	19,885.00	50,000.00	(30,115.00)
Sheriff Fees	3,277.99	26,390.71	12,000.00	14,390.71
Reimbursement from General	-	141,135.00	158,313.00	(17,178.00)
Miscellaneous	1,106.90	-	-	-
Total Receipts	1,823,814.95	1,874,446.89	\$ 1,890,393.00	\$ (15,946.11)
Expenditures				
Public Safety-Sheriff				
Personal services	574,210.62	619,207.04	\$ 590,075.00	\$ 29,132.04
Contractual services	63,305.86	72,465.83	160,000.00	(87,534.17)
Commodities	92,615.34	98,077.26	75,994.00	22,083.26
Capital Outlays	-	2,381.71	2,382.00	(0.29)
Debt service Lease Purchases	46,405.17	48,499.54	49,050.00	(550.46)
Correctional Center				
Personal services	587,770.31	612,600.82	600,298.00	12,302.82
Contractual services	153,215.70	311,513.58	280,000.00	31,513.58
Commodities	237,560.46	177,483.67	201,327.00	(23,843.33)
Capital Outlays	-	-	-	-
Total Expenditures	1,755,083.46	1,942,229.45	\$ 1,959,126.00	\$ (16,896.55)
Receipts Over(Under) Expenditures	1,823,814.95	1,874,446.89		
Unencumbered Cash, Beginning	-	68,731.49		
Unencumbered Cash, Ending	\$ 68,731.49	\$ 948.93		

BOURBON COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 39,984.47	\$ 31,331.75	\$ 31,353.00	\$ (21.25)
Delinquent tax collections	2,060.03	1,147.38	700.00	447.38
Motor vehicle tax	9,949.47	6,387.93	5,896.00	491.93
Other				
Miscellaneous	-	145.06	-	145.06
Reimbursements from Chemical	99,109.89	93,852.80	130,000.00	(36,147.20)
Total Receipts	151,103.86	132,864.92	\$ 167,949.00	\$ (35,084.08)
Expenditures				
Health and Welfare				
Personal services	35,152.00	36,526.50	\$ 34,359.00	\$ 2,167.50
Contractual services	6,571.31	2,112.47	7,436.00	(5,323.53)
Commodities	110,942.31	86,515.15	128,150.00	(41,634.85)
Operating Transfers to				
Noxious Weed Equipment Fund	-	-	-	-
Subtotal Certified Budget			169,945.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	152,665.62	125,154.12	\$ 169,945.00	\$ (44,790.88)
Receipts Over(Under) Expenditures	151,103.86	132,864.92		
Unencumbered Cash, Beginning	1,588.13	26.37		
Unencumbered Cash, Ending	\$ 26.37	\$ 7,737.17		

BOURBON COUNTY, KANSAS
NOXIOUS WEED EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Operating Transfer from Noxious Weed Fund	<u>\$ -</u>	<u>\$ -</u>
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures		
Health and Welfare		
Commodities	-	-
Capital outlay	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>119.09</u>	<u>119.09</u>
Unencumbered Cash, Ending	<u>\$ 119.09</u>	<u>\$ 119.09</u>

BOURBON COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 909,233.02	\$ 917,709.35	\$ 923,477.00	\$ (5,767.65)
Delinquent tax collections	30,510.05	21,179.53	12,000.00	9,179.53
Motor vehicle tax	140,196.65	131,902.50	134,775.00	(2,872.50)
Intergovernmental				
Special highway aid	543,899.48	512,940.46	532,873.00	(19,932.54)
County equalization aid	6,308.40	13,407.12	16,000.00	(2,592.88)
Other				
Reimbursements	30,168.78	7,917.85	15,000.00	(7,082.15)
Reimbursements from Road and Bridge Sales Tax Fund	333,000.00	505,670.00	397,470.00	108,200.00
Reimbursement Landfill	-	-	-	-
Miscellaneous	1,152.00	54,106.00	1,000.00	53,106.00
Elm Creek Lake Fees	9,082.00	7,212.00	13,000.00	(5,788.00)
Total Cash Receipts	<u>2,003,550.38</u>	<u>2,172,044.81</u>	<u>\$ 2,045,595.00</u>	<u>\$ 126,449.81</u>
Expenditures				
Street and Highways				
Personal services	839,986.36	832,611.59	\$ 842,594.00	\$ (9,982.41)
Contractual services	95,934.74	65,221.62	109,685.00	(44,463.38)
Commodities	841,545.83	763,145.68	739,711.00	23,434.68
Capital Outlay	-	-	-	-
Elm Creek				
Personal services	21,644.76	22,329.60	22,923.00	(593.40)
Contractual services	9,875.36	10,071.43	2,500.00	7,571.43
Commodities	4,045.43	4,777.29	2,600.00	2,177.29
Debt Service				
Lease purchase agreements	355,217.04	334,990.08	342,318.00	(7,327.92)
Operating Transfers to Other Funds				
Special Road and Machinery	-	-	-	-
Neighborhood revitalization rebate	-	-		-
Subtotal Certified Budget			2,062,331.00	
Adjustments for Qualifying Budget Credits				
Reimbursed expenses	-	-	108,200.00	(108,200.00)
Total Expenditures	<u>2,168,249.52</u>	<u>2,033,147.29</u>	<u>\$ 2,170,531.00</u>	<u>\$ (137,383.71)</u>
Receipts Over(Under) Expenditures	(164,699.14)	138,897.52		
Unencumbered Cash, Beginning	<u>26,403.07</u>	<u>(138,296.07)</u>		
Unencumbered Cash, Ending	<u>\$ (138,296.07)</u>	<u>\$ 601.45</u>		

BOURBON COUNTY, KANSAS
ROAD AND BRIDGE SALES TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Sales tax	\$ 1,136,094.84	\$ 1,173,476.89	\$ 1,170,000.00	\$ 3,476.89
Other				
Reimbursements	-	-	-	-
Total Cash Receipts	<u>1,136,094.84</u>	<u>1,173,476.89</u>	<u>\$ 1,170,000.00</u>	<u>\$ 3,476.89</u>
Expenditures				
Public Safety				
Personal services	120,240.73	79,642.24	\$ 78,801.00	\$ 841.24
Contractual services	13,143.15	19,589.66	45,000.00	(25,410.34)
Commodities	695,623.54	479,434.18	570,715.00	(91,280.82)
Capital Outlay	-	-	-	-
Reimbursement-Road & Bridge	333,000.00	505,670.00	395,000.00	110,670.00
Debt Service				
Lease purchase agreements	<u>80,484.11</u>	<u>80,484.11</u>	<u>80,484.00</u>	<u>0.11</u>
Total Expenditures	<u>1,242,491.53</u>	<u>1,164,820.19</u>	<u>\$ 1,170,000.00</u>	<u>\$ (5,179.81)</u>
Receipts Over(Under) Expenditures	(106,396.69)	8,656.70		
Unencumbered Cash, Beginning	<u>106,911.18</u>	<u>514.49</u>		
Unencumbered Cash, Ending	<u>\$ 514.49</u>	<u>\$ 9,171.19</u>		

BOURBON COUNTY, KANSAS
ROAD AND BRIDGE IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from Road and Bridge Fund	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
Streets and Highways		
Contractual Services	-	-
Commodities	-	-
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	55.32	55.32
Unencumbered Cash, Ending	\$ 55.32	\$ 55.32

BOURBON COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 3,009.17	\$ 3,087.36	\$ 3,051.00	\$ 36.36
Delinquent tax collections	98.62	69.16	30.00	39.16
Motor vehicle tax	440.08	433.51	442.00	(8.49)
Intergovernmental				
Local alcoholic liquor tax	-	-	1,500.00	(1,500.00)
Total Cash Receipts	<u>3,547.87</u>	<u>3,590.03</u>	<u>\$ 5,023.00</u>	<u>\$ (1,432.97)</u>
Expenditures				
Health and Welfare				
Appropriations	<u>3,550.79</u>	<u>3,587.11</u>	<u>\$ 5,050.00</u>	<u>\$ (1,462.89)</u>
Total Expenditures	<u>3,550.79</u>	<u>3,587.11</u>	<u>\$ 5,050.00</u>	<u>\$ (1,462.89)</u>
Receipts Over(Under) Expenditures	(2.92)	2.92		
Unencumbered Cash, Beginning	-	(2.92)		
Unencumbered Cash, Ending	<u>\$ (2.92)</u>	<u>\$ -</u>		

BOURBON COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Current ad valorem tax	\$ 16,813.66	\$ 17,337.17
Delinquent tax collections	678.56	404.37
Motor vehicle tax	2,880.47	2,429.26
Intergovernmental		
State aid	-	-
Other		
Reimbursements	-	-
Total Cash Receipts	<u>20,372.69</u>	<u>20,170.80</u>
Expenditures		
Streets and Highways		
Personal services	-	-
Contractual services	-	-
Commodities	19,108.80	5,557.00
Capital Outlay	-	-
Operating Transfers to Other Funds		
Special Road and Machinery	-	-
Total Expenditures	<u>19,108.80</u>	<u>5,557.00</u>
Receipts Over(Under) Expenditures	1,263.89	14,613.80
Unencumbered Cash, Beginning	<u>790.51</u>	<u>2,054.40</u>
Unencumbered Cash, Ending	<u>\$ 2,054.40</u>	<u>\$ 16,668.20</u>

BOURBON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$ -	\$ -	\$ 1,500.00	\$ (1,500.00)
Total Cash Receipts	-	-	<u>\$ 1,500.00</u>	<u>\$ (1,500.00)</u>
Expenditures				
Culture and Recreation				
Contractual services	500.00	30.84	\$ 1,500.00	\$ (1,469.16)
Total Expenditures	<u>500.00</u>	<u>30.84</u>	<u>\$ 1,500.00</u>	<u>\$ (1,469.16)</u>
Receipts Over(Under) Expenditures	(500.00)	(30.84)		
Unencumbered Cash, Beginning	<u>530.84</u>	<u>30.84</u>		
Unencumbered Cash, Ending	<u>\$ 30.84</u>	<u>\$ -</u>		

BOURBON COUNTY, KANSAS
SPECIAL ROAD MACHINERY FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from Other Funds		
Road and Bridge	\$ -	\$ -
Special Bridge	-	-
Bridge and Culvert	-	-
Intergovernmental		
Other grants	108,929.30	92,026.06
Other		
Sales of Equipment	34,825.00	-
Reimbursements	98,276.00	-
Total Cash Receipts	<u>242,030.30</u>	<u>92,026.06</u>
Expenditures		
Streets and Highways		
Capital Outlay	187,252.00	38,000.00
Debt Service		
Lease purchase agreements	-	-
Total Expenditures	<u>187,252.00</u>	<u>38,000.00</u>
Receipts Over(Under) Expenditures	54,778.30	54,026.06
Unencumbered Cash, Beginning	<u>12,916.94</u>	<u>67,695.24</u>
Unencumbered Cash, Ending	<u>\$ 67,695.24</u>	<u>121,721.30</u>

BOURBON COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ -	\$ 286,282.27	\$ 286,348.00	\$ (65.73)
Delinquent tax collections	-	238.63	239.00	(0.37)
Motor vehicle tax	-	-	-	-
Licenses and Fees				
User Fees	802,108.78	832,888.23	850,767.00	(17,878.77)
Other				
Reimbursement: General Fund	322,300.00	38,931.98	-	38,931.98
Reimbursements	-	-	-	-
Total Cash Receipts	<u>1,124,408.78</u>	<u>1,158,341.11</u>	<u>\$ 1,137,354.00</u>	<u>\$ 20,987.11</u>
Expenditures				
Health and Welfare				
Personal services	40,876.42	59,895.30	\$ 70,000.00	\$ (10,104.70)
Contractual services	1,001,310.10	1,029,696.04	1,050,000.00	(20,303.96)
Commodities	81,129.43	25,799.77	-	25,799.77
Capital Outlay	-	3,581.82	-	3,581.82
Total Expenditures	<u>1,123,315.95</u>	<u>1,118,972.93</u>	<u>\$ 1,120,000.00</u>	<u>\$ (1,027.07)</u>
Receipts Over(Under) Expenditures	1,092.83	39,368.18		
Unencumbered Cash, Beginning	-	1,092.83		
Unencumbered Cash, Ending	<u>\$ 1,092.83</u>	<u>\$ 40,461.01</u>		

BOURBON COUNTY, KANSAS
WORKSITE WELLNESS GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Other		
Grant	\$ -	\$ 12,500.00
Total Cash Receipts	-	12,500.00
Expenditures		
Public Health		
Capital Outlay	-	11,577.13
Total Expenditures	-	11,577.13
Receipts Over(Under) Expenditures	-	922.87
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 922.87</u>

BOURBON COUNTY, KANSAS
SPARK GRANT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

		Current Year		Variance -
	Prior Year Actual	Actual	Budget	Over (Under)
Cash Receipts				
Other				
SPARK Grant	-	\$ 2,925,569.00	\$ 2,925,569.00	\$ -
Total Cash Receipts	-	2,925,569.00	\$ 2,925,569.00	\$ -
Expenditures				
Public Health				
Contractual services	-	2,925,569.00	\$ 2,925,569.00	\$ -
Total Expenditures	-	2,925,569.00	\$ 2,925,569.00	\$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

BOURBON COUNTY, KANSAS
CDBG CV GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Other		
Grant	<u>-</u>	<u>91,619.72</u>
Total Cash Receipts	<u>-</u>	<u>91,619.72</u>
Expenditures		
Public Health		
Contractual services	<u>-</u>	<u>91,619.72</u>
Total Expenditures	<u>-</u>	<u>91,619.72</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

BOURBON COUNTY, KANSAS
EOC UPGRADE GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Other		
Grant	<u>-</u>	<u>22,023.00</u>
Total Cash Receipts	<u>-</u>	<u>22,023.00</u>
Expenditures		
Public Health		
Contractual services	<u>-</u>	<u>16,827.14</u>
Total Expenditures	<u>-</u>	<u>16,827.14</u>
Receipts Over(Under) Expenditures	-	5,195.86
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 5,195.86</u>

BOURBON COUNTY, KANSAS
JAIL CONSTRUCTION FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Operating Transfer from Other Funds		
Jail Bond and Interest	\$ -	\$ -
Other		
Miscellaneous	<u>20,065.37</u>	<u>-</u>
Total Cash Receipts	<u>20,065.37</u>	<u>-</u>
Expenditures		
Public Safety		
Capital Outlay	168,682.34	1,200.00
Debt Service		
Cost of Issuance	<u>-</u>	<u>-</u>
Total Expenditures	<u>168,682.34</u>	<u>1,200.00</u>
Receipts Over(Under) Expenditures	(148,616.97)	(1,200.00)
Unencumbered Cash, Beginning	<u>153,126.07</u>	<u>4,509.10</u>
Unencumbered Cash, Ending	<u>\$ 4,509.10</u>	<u>\$ 3,309.10</u>

BOURBON COUNTY, KANSAS
JAIL BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Sales Tax	\$ 783,569.04	\$ 808,945.23	\$ 775,000.00	\$ 33,945.23
Total Cash Receipts	783,569.04	808,945.23	\$ 775,000.00	\$ 33,945.23
Expenditures				
Public Safety				
Operating expense	133,550.38	105,128.41	\$ 370,000.00	\$ (264,871.59)
Debt Service				
Bond Principal	235,000.00	250,000.00	250,000.00	-
Bond Interest	196,995.00	189,945.00	189,945.00	-
Lease purchase agreements	143,475.00	141,875.00	140,375.00	1,500.00
Operating Transfers to Other Funds				
Jail Construction Fund	-	-	-	-
Total Expenditures	709,020.38	686,948.41	\$ 950,320.00	\$ (263,371.59)
Receipts Over(Under) Expenditures	74,548.66	121,996.82		
Unencumbered Cash, Beginning	455,706.65	530,255.31		
Unencumbered Cash, Ending	\$ 530,255.31	652,252.13		

BOURBON COUNTY, KANSAS
SEWER DISTRICT #1 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Other				
Assessments billed by the City	\$ 27,624.50	\$ 30,200.88	\$ 31,000.00	\$ (799.12)
Miscellaneous	-	-	-	-
Total Cash Receipts	27,624.50	30,200.88	\$ 31,000.00	\$ (799.12)
Expenditures				
Capital Projects	-	-		\$ -
Debt Service				
Principal	11,800.00	12,800.00	12,800.00	-
Interest	18,980.50	18,656.00	18,656.00	-
Total Expenditures	30,780.50	31,456.00	\$ 31,456.00	\$ -
Receipts Over(Under) Expenditures	(3,156.00)	(1,255.12)		
Unencumbered Cash, Beginning	18,225.54	15,069.54		
Unencumbered Cash, Ending	\$ 15,069.54	\$ 13,814.42		

BOURBON COUNTY, KANSAS
LANDFILL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
Cash Receipts				
Licenses and Fees				
User fees	\$ 324,684.11	\$ 217,370.11	\$ 176,000.00	\$ 41,370.11
Other				
Reimbursements	6,889.45	-	-	-
Total Cash Receipts	331,573.56	217,370.11	\$ 176,000.00	\$ 41,370.11
Expenditures				
Health and Welfare				
Personal services	63,277.86	67,100.62	\$ 65,200.00	\$ 1,900.62
Contractual services	120,005.24	77,550.65	82,000.00	(4,449.35)
Commodities	70,830.58	97,725.01	81,500.00	16,225.01
Capital outlay	-	-	-	-
Reimbursement: Road & Bridge	-	-	-	-
Debt Service				
General Obligation Bonds				
Principal	27,500.00	28,500.00	28,500.00	-
Interest	10,731.00	9,612.25	9,612.00	0.25
Lease purchase agreements	-	-	13,730.00	(13,730.00)
Subtotal Certified Budget			280,542.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	292,344.68	280,488.53	\$ 280,542.00	\$ (53.47)
Receipts Over(Under) Expenditures	39,228.88	(63,118.42)		
Unencumbered Cash, Beginning	83,229.39	122,458.27		
Unencumbered Cash, Ending	\$ 122,458.27	\$ 59,339.85		

BOURBON COUNTY, KANSAS
ALL AGENCY FUNDS

Summary of Receipts and Disbursements - All Agency Funds, Regulatory Basis
For the Year Ended December 31, 2020

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	\$ 10,928,671.18	\$ 123,787.62	\$ 201,352.00	\$ 10,851,106.80
Delinquent Personal Property	4,757.39		1,639.82	3,117.57
Delinquent Real Estate	14,965.67	1,968.55		16,934.22
Escape Tax	-	-	-	-
Excise Tax	-	83.77	-	83.77
Real Estate Redemptions	90,282.34	844,460.59	401,195.04	533,547.89
Alcohol Tax	-	2.95		2.95
In Lieu of Tax	-	-	-	-
Isolated and Comp Tax	78,622.73	907,191.73	787,900.34	197,914.12
RV Tax	10,511.90	1.23	604.91	9,908.22
Severance Tax	-			-
Neighborhood Revital holding	48,479.09	457,041.46	433,934.71	71,585.84
Motor Vehicle Tax	641,589.11	61,242.09	36,482.24	666,348.96
Commercial Vehicle Tax	76,665.29	67,473.62	62,964.58	81,174.33
Total Distributable Funds	<u>\$ 11,894,544.70</u>	<u>\$ 2,463,253.61</u>	<u>\$ 1,926,073.64</u>	<u>\$ 12,431,724.67</u>
State Funds:				
State Educational Building	\$ -	\$ 118,161.32	\$ 118,161.32	\$ -
Institutional Building	-	59,080.36	59,080.36	-
State Motor Vehicle	361.80	764,055.13	747,211.12	17,205.81
Total State Funds	<u>\$ 361.80</u>	<u>\$ 941,296.81</u>	<u>\$ 924,452.80</u>	<u>\$ 17,205.81</u>
Subdivision Funds:				
Extension District	\$ -	\$ 187,690.20	\$ 187,690.20	\$ -
Fire Districts	-	435,431.91	435,431.91	-
SEK Library District	-	111,132.77	111,132.77	-
Watershed Districts	-	139,167.33	139,167.33	-
Hospital Districts	-	1,064.51	1,064.51	-
School Districts	(5,200.36)	9,155,205.45	9,150,005.09	-
Cities	(4,463.79)	2,358,601.89	2,354,138.10	-
Townships	-	73,409.25	73,409.25	-
Cemetery Districts	-	48,040.29	48,040.29	-
Total Subdivision Funds	<u>\$ (9,664.15)</u>	<u>\$ 12,509,743.60</u>	<u>\$ 12,500,079.45</u>	<u>\$ -</u>

BOURBON COUNTY, KANSAS
ALL AGENCY FUNDS

Summary of Receipts and Disbursements - All Agency Funds, Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
General Agency Funds	\$ 53,044.21	\$ 153,190.73	\$ 149,007.29	\$ 121,106.15
County Treasurer	14,558.73	3,423.50	3,238.00	39,499.22
County Clerk	40.00	-	-	40.00
Register of Deeds	-	155,737.65	155,737.65	-
Clerk of the District Court	59,874.99	-	91,980.63	-
County Attorney	67,933.13	136,248.87	158,440.37	74,680.55
Inmates' Funds	51,314.62	173,154.72	172,603.16	92,148.49
Total Other Agency Funds	<u>\$ 246,765.68</u>	<u>\$ 621,755.47</u>	<u>\$ 731,007.10</u>	<u>\$ 327,474.41</u>
Grand Totals - Agency Funds	<u>\$ 12,132,008.03</u>	<u>\$ 16,536,049.49</u>	<u>\$ 16,081,612.99</u>	<u>\$ 12,776,404.89</u>

BOURBON COUNTY, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2020

BOURBON COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

FEDERAL GRANTOR PASS THROUGH GRANTOR / PROGRAM TITLE	CFDA Number	AMOUNT RECEIVED	AMOUNT EXPENDED
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through the State of Kansas Department of Commerce & Housing			
Grant Number 20-CV-007		\$ 91,619.72	\$ 91,619.72
Community Development Block Grant	14.228	91,619.72	91,619.72
<u>U.S. Department of Justice</u>			
Passed Through the State of Kansas Governor's Office			
Coronavirus Emergency Supplemental Program	16.034	16,955.00	30,526.00
<u>U.S. Department of the Treasury</u>			
Passed through Bourbon County, Kansas from the State of Kansas Governor's Office			
Coronavirus Relief Fund	21.019 (3)	2,925,569.00	2,925,569.00
<u>U.S. Department of Homeland Security</u>			
Passed Through the State of Kansas Adjutant General Office, Division of Emergency Management			
Emergency Management Performance Grant	97.042	27,436.00	36.97
Emergency Operations Center Grant	97.052	22,023.00	16,827.14
Total U.S. Department of Homeland Security		49,459.00	16,864.11
TOTALS		\$ 3,083,602.72	\$ 3,064,578.83

Notes to the Schedule of Expenditures of Federal Awards

(1) Receipts and expenditures in this schedule are recorded using the regulatory basis of accounting, which is the same method of accounting used in the basic financial statements. Receipts are recorded when the cash is received and not when earned. Expenditures are recorded when the cash is paid and includes payables as well as encumbrances, i.e. executed but unperformed contracts.

(2) The County did not use the 10% de minimis cost rate. Instead indirect cost rates as specified in the grant agreements with the grantors was used.

(3) COVID related grants

The County provided federal awards under the SPARK grant to various subrecipients and businesses as follows:

City of Fort Scott	\$ 151,974.78
City of Uniontown	39,266.33
City of Bronson	1,311.32
Fort Scott Community College	308,717.00
Community Health Center of Southeast Kansas, Inc.	19,985.00
SEK Mental Health	122,458.00
SE Kansas Multi-County Health Department	19,316.57
USD 235 Uniontown	190,000.00
USD 234 Fort Scott	306,000.00
Other direct Grants	1,092,065.00
Small Business & Non Profit Grants	210,500.11
	<u>\$ 2,461,594.11</u>

Diehl Banwart Bolton

Certified Public Accountants P.A.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Bourbon County Courthouse
Fort Scott, Kansas 66701

Report on Compliance for Each Major Federal Program

We have audited Bourbon County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Bourbon County, Kansas' major federal programs for the year ended December 31, 2020. Bourbon County, Kansas' major federal programs are identified in the Summary of Auditor's Results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditors' Responsibilities

Our responsibility is to express an opinion on compliance for each of County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the Bourbon County, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of Bourbon County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



DIEHL, BANWART, BOLTON, CPAs PA

September 10, 2021
Fort Scott, Kansas

Diehl Banwart Bolton

Certified Public Accountants P.A.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of County Commissioners
Bourbon County Courthouse
Fort Scott, Kansas 66701

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statement of the Bourbon County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Bourbon County, Kansas' basic financial statement, and have issued our report thereon dated September 10, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Bourbon County, Kansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of Bourbon County, Kansas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency*, is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001, 2020-002, 2020-003 and 2020-004 that we consider to be significant deficiencies.

Compliance and Other Matters

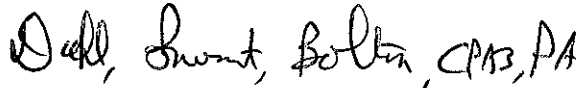
As part of obtaining reasonable assurance about whether the Bourbon County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

The County's Response to the findings were identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


DIEHL, BANWART, BOLTON, CPAs PA

September 10, 2021
Fort Scott, Kansas

**BOURBON COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

The auditors' report was adverse for departures from accounting principles generally accepted in the United States of America due to the preparation of the financial statements in accordance with the Kansas regulatory basis of accounting. An unmodified opinion on the regulatory basis of accounting financial statement of the government was issued.

Internal control over financial reporting:

- | | | | | |
|---|---------------|-----|---------------|----|
| • Material weakness identified? | <u> </u> | Yes | <u> X </u> | No |
| • Significant deficiency identified? | <u> X </u> | Yes | <u> </u> | No |
| • Noncompliance material to financial statements noted? | <u> </u> | Yes | <u> X </u> | No |

FEDERAL AWARDS

Internal control over major programs:

- | | | | | |
|--------------------------------------|---------------|-----|--------------|---------------|
| • Material weakness identified? | <u> </u> | Yes | <u> X </u> | No |
| • Significant deficiency identified? | <u> </u> | Yes | <u> X </u> | None reported |

Type of auditors' report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance?

 X Yes No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
21.019	Coronavirus Relief

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 Yes X No

BOURBON COUNTY, KANSAS
FORT SCOTT, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

Significant Deficiencies

2020-001 Drafting Financial Statements

Condition: As auditors, we provide significant assistance with adjusting entries, as well as determining which disclosures are required under the regulatory basis of accounting. The auditors assist the county in preparing the financial statements and then submit them to the county for review and approval. This is a repeat comment from the prior year audit.

Criteria: Internal controls should be in place that provide a reasonable assurance that the financial statements are appropriate in form and contain the required disclosures.

Cause: Relying upon the independent auditors is a significant deficiency in internal controls as they cannot be considered part of the County's internal control.

Effect: Since the County relies on independent auditors to determine the financial statements are in the correct form and include the proper disclosures, the County does not have controls in place for this.

Recommendation: None

Response: The County agrees with the finding. The County's response is in the attached Corrective Action Plan.

2020-002 Reconciliation of cash in bank to cash according to the accounting records.

Condition: The County's cash according to the bank accounts should be reconciled to cash according to the accounting records each month on a timely basis. This is a repeat comment from the prior year audit. Reconciling items identified should be adjusted in the accounting records as needed. The reconciliations were not done in a timely manner. The reconciliations were done using the computer software application but include many obviously incorrect "deposits in transit", "outstanding checks", and "items not in the bank account". Some of the outstanding checks were over two years old, and they should be cancelled according to Kansas Statutes. Our review of the bank reconciliations showed that there was approximately \$76,000 more cash in the bank than is recorded in the accounting records.

Criteria: Internal controls should be in place that provide for the monthly reconciliation of bank accounts on a timely basis, and adjustments promptly posted as needed, to ensure that cash in bank agrees with the accounting records.

Cause: Although the reconciliations appear to have been done using the County's software application, the actually reconciling items identified were not adjusted in the accounting records.

**BOURBON COUNTY, KANSAS
FORT SCOTT, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

Significant Deficiencies (Continued)

2020-002 Reconciliation of cash in bank to cash according to the accounting records (Continued)

Effect: Failure to prepare timely bank reconciliations hinders the oversight of the County's financial resources by the Commissioners and various department heads. In addition, the County's cash as reflected in the accounting records are approximately \$76,000 less than the amounts actually in the bank.

Recommendation: We recommend that the bank reconciliations be done as soon as practical once the bank statements are received each month. The reconciliations should be prepared by one person and reviewed by the Treasurer. Any adjustments should be actually recorded in the accounting records as needed. Given the fact that this is a repeat finding that still has not been addressed, we recommend that the monthly reconciliations be reviewed by an additional person outside the treasurer's office. This could be the Clerk or one or all of the commissioners. This final review would not be necessary once the reconciliations are prepared timely and no longer show the excess of adjustments as they have in the past.

Response: The County agrees with the finding. The County's response is in the attached Corrective Action Plan.

2020-003 Reconciliation of the Annual Tax Roll

Condition: The Treasurer is required to reconcile each year the tax roll. This involves accounting for all property taxes levied, less abatements or added taxes. These are the taxes to account for. This amount should then agree with property tax collections and distributions according to the county's accounting records. Amounts not collected should agree with tax year end property tax delinquent amounts as reported to the District Court of real estate redemptions to be collected by the Treasurer the following year(s). The Treasurer uses the tax software to do the reconciliations, but the numbers as shown on the reconciliation do not readily agree with amounts collected and distributed according to the accounting records. End of tax year reports of uncollected taxes are not printed nor can be recreated. This is a repeat comment from the prior year audit. Furthermore, there were errors in the distribution of property taxes during the year. Although taxes appeared to be distributed properly, some taxes were not distributed in a timely manner or were distributed too early. Some motor vehicle taxes were over distributed early in the year, resulting in no motor vehicle tax distributions for a couple distributions. Some distributions were not made from years back which were incorrectly not distributed in previous years and should be distributed.

Criteria: Internal controls should be in place that provide for the annual reconciliation of the tax roll. Visual proof should be printed off or saved to verify the numbers as shown on the computer-generated tax roll reconciliation and agreed with the accounting records.

Cause: There appears to be a difficulty in the timing of the tax roll reconciliation in that certain processes can only be done at a date in time and cannot be recreated at a later date. Thus, some of the backup needed to verify the tax roll reconciliation is not available after the reconciliation date.

**BOURBON COUNTY, KANSAS
FORT SCOTT, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

Significant Deficiencies (Continued)

2020-003 Reconciliation of the Annual Tax Roll (Continued)

Effect: The tax roll as reconciled does not agree with the underlying accounting records. Although the difference this year was less than \$37,000 and not significant in relation to the total tax roll, the potential is there for a significant difference inasmuch as the total taxes to account for were over \$19 million last year.

Recommendation: We recommend that the tax roll reconciliation be done as soon as possible to the end of the tax year. The reconciliation should be printed out and backup reports printed off to support the numbers on the tax roll reconciliation, namely, amount collected should agree with the tax collection accounts, distributions agreed with the tax collection accounts, and reports either printed out or saved as pdf files for uncollected property taxes and real estate redemptions.

Response: The County agrees with the finding. The County's response is in the attached Corrective Action Plan.

2020-004 Public Works Billings

Condition: The County should bill users of the Landfill and residents of the county who purchase new culverts. At some point during 2020, large users of the landfill were no longer billed for using the landfill. In addition, residents who installed new culverts were not billed for the new culverts.

Criteria: Internal controls should be in place to verify that billings for landfill use and new culverts sold are made and collected.

Cause: There was a change in the management of the public works department during the year and oversight of these public works billings was not adequate during the transition.

Effect: Approximately \$100,000 of landfill billings were not made until late in 2020 and an undetermined amount of new culverts were sold without payment to the county. The landfill billings were ultimately billed by the end of the year with collections continuing into 2021.

Recommendation: The public works director should be active in reviewing landfill billings as well as billings in the Road and Bridge department to ensure that all revenue due to the county is billed and ultimately received.

Response: The County agrees with the finding. The County's response is in the attached Corrective Action Plan.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

BOURBON COUNTY, KANSAS

Summary Schedule of Prior Audit Findings For the Fiscal Year Ended December 31, 2019

No audit findings relative to the federal award programs.

BOURBON COUNTY, KANSAS
FORT SCOTT, KANSAS

Corrective Action Plan
For the Year Ended December 31, 2020

Significant Deficiencies

2020-001 Drafting Financial Statements

The County has always relied upon its auditors to provide significant assistance with adjusting entries and with determining which disclosures were required under accounting principles generally accepted in the United States of America and the regulatory basis of accounting. While the county understands that this is a significant deficiency in our internal controls, we believe it is the most cost-effective manner for us to produce our financial statements. Our accounting staff concentrate on providing the reports needed for management purposes and preparing the required reports for the Kansas Department of Education. We believe it would be inefficient and cost prohibitive for our staff to attempt to stay current on all the requirements of accounting principles generally accepted in the United States of America and the regulatory basis of accounting. We do provide all of the information needed to prepare the financial statements and have assigned a person skilled in the preparation of financial statements to review and approve the adjustments proposed by the auditors and the financial statements before issuance. We do not plan on making any additional changes at this time. However, we will monitor this situation and periodically determine if it is cost effective for us to perform these functions.

2020-002 Reconciliation of cash in bank to cash according to the accounting records.

It is the responsibility of the County Treasurer's office to reconcile the cash in the county's various bank accounts to the accounting records. The County's accounting software assists in the reconciliation of bank accounts, but is currently not being used to properly reconcile cash. The county has hired additional help to assist in the reconciliation of cash accounts and will contact the software company to send people to the county to assist in using the software to complete the reconciliations in a timely manner. In addition, the County has hired a Business Director to oversee the County's accounting records in order to ensure accurate and timely financial information for management of the County.

2020-003 Reconciliation of the Annual Tax Roll

The Treasurer is required to reconcile the annual county tax roll. This process involves the reconciliation of total taxes levied, plus escaped taxes, added taxes and less abatements to total taxes collected and uncollected. Uncollected taxes should be readily identified as personal property on the tax judgment book (district court) and the real estate sale book (with the county treasurer). A report of the personal property taxes turned over to the district court and the real estate taxes added to the sales tax roll should be printed off to support the tax roll reconciliation numbers. Collections should be tied to the tax collections account at the county.

Although the county's tax software does reconcile the tax roll, certain reports were not printed off and kept to verify that the reconciliation was done agrees with the underlying accounting records. The County is committed to preparing the reconciliation in a timely manner this year and will contact the software company to ensure that reports are printed off to support the numbers presented in the tax roll reconciliation.

2020-004 Public Works Billings

The Public Works director is responsible for overseeing the billings for the Landfill and Road & Bridge departments. He is committed to paying more attention to the billing process to ensure that bills are prepared in a timely manner and that collections are made soon thereafter.