

POTTAWATOMIE COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2020

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March 17, 2021

County Commissioners
Pottawatomie County, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis of Pottawatomie County, Kansas (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 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 this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from 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 the auditor's judgment, including 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 County'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 to the financial statement, the financial statement is prepared by the County 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" paragraph, 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 the County as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County 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.

Regulatory-Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures - actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis and schedule of receipts and expenditures - regulatory basis - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such 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.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the County, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 13,655,707	\$ 103,241	\$ 31,644,772	\$ 31,453,959	\$ 13,949,761	\$ 368,460	\$ 14,318,221
Bond and Interest Funds							
Bond and Interest	1,069,499	-	2,254,967	2,216,143	1,108,323	-	1,108,323
Special Purpose Funds							
CARES Act Grant - Covid-19	-	-	4,931,708	4,931,708	-	-	-
CDBG Grant - Covid-19	-	-	118,800	118,800	-	-	-
Court Trustee	3,385	-	12	2,903	494	-	494
Regional Library	3,040	-	416,857	414,628	5,269	-	5,269
Rural Highway System	1,936,291	1,430	3,691,512	3,915,907	1,713,326	473,527	2,186,853
Tort Liability	180,787	-	117,208	121,340	176,655	-	176,655
Historical Society	107,918	-	49,780	45,300	112,398	-	112,398
Special Parks and Recreation	130,531	-	5,640	850	135,321	-	135,321
Special Alcohol Program	84,190	-	11,590	17,200	78,580	-	78,580
Regional Library Employee Benefit Fund	482	-	48,064	47,842	704	-	704
Noxious Weed Chemical	120,432	-	233,396	257,059	96,769	20,383	117,152
County 911	300,384	-	168,673	134,509	334,548	-	334,548
Offender Registration Fund	24,789	-	7,300	-	32,089	-	32,089
Concealed Carry	9,944	-	1,820	798	10,966	-	10,966
Special Highway Improvement	4,769,209	29,836	1,361,078	2,435,104	3,725,019	2,385,946	6,110,965
Attorney Check Fee	31,350	-	5,836	2,740	34,446	-	34,446
Attorney Forfeiture Fund	7,627	-	341	184	7,784	-	7,784
Law Enforcement Trust	14,866	-	1,930	3,766	13,030	-	13,030
Capital Improvement	7,444,249	-	7,105,437	1,825,550	12,724,136	-	12,724,136
Equipment Reserve	1,837,020	-	1,410,302	1,132,956	2,114,366	-	2,114,366
Prosecuting Attorney Training	3,628	-	2,268	1,300	4,596	-	4,596
Special Auto	163,921	-	206,582	205,585	164,918	-	164,918
Register of Deeds Technology	75,298	-	59,293	49,319	85,272	-	85,272
VIN Registration Fees	127,914	-	30,860	3,500	155,274	-	155,274
Clerks Technology	10,462	-	14,815	8,772	16,505	-	16,505
Employee Benefit Reserve Fund	1,000,011	-	1,000,000	-	2,000,011	-	2,000,011
Treasurers Technology	41,888	-	14,845	9,457	47,276	-	47,276
PTO/ESL Payout Reserve	910,000	-	-	156,031	753,969	-	753,969
Courthouse Christmas Lights	-	-	4,520	2,425	2,095	-	2,095
Fair Association	-	-	4	4	-	-	-
Stormwater Structures	-	-	4,800	-	4,800	-	4,800

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects Funds							
Junietta/Moody Improvements	\$ -	\$ -	\$ 128,522	\$ 128,522	\$ -	\$ -	\$ -
Timber Creek Stormwater	12,713	-	-	-	12,713	-	12,713
Green Valley/Highway 24 Intersection	1,158,042	-	-	82,439	1,075,603	-	1,075,603
Wildcat Woods Unit 2 Construction	40,000	-	-	-	40,000	-	40,000
Wildcat Woods Unit 3 Construction	80,091	-	1,630,073	1,705,753	4,411	-	4,411
Heritage Hills Unit 1 Construction	(45,284)	-	2,612,209	2,557,392	9,533	-	9,533
Heritage Hills Unit 2 Construction	-	-	1,439,887	707,538	732,349	-	732,349
Whispering Meadows Unit 6 Construction	315,599	-	2,407,173	2,713,967	8,805	-	8,805
Irvine Acres Unit 1 Construction	1,215,804	-	1,648,981	2,653,800	210,985	-	210,985
Willow Glen Unit 1 Construction	-	-	2,263,632	2,085,628	178,004	-	178,004
Nelsons Ridge Unit 6 AW & Phase 1	118,585	-	2,360,026	2,289,543	189,068	-	189,068
Nelsons Ridge Unit 6 Phase 2 Construction	-	-	1,319,925	297,451	1,022,474	-	1,022,474
Consolidated FD #1 Lease Purchase	-	-	300,000	300,000	-	-	-
Gwaltney Subdivision	-	-	433,212	426,993	6,219	-	6,219
Business Funds							
Blue Township Sewer Operations	1,113,190	1,517	1,156,608	914,588	1,356,727	46,839	1,403,566
Blue Township Sewer Reserve	994,357	-	282,663	1,062,383	214,637	85,000	299,637
Timbercreek Water Operations	152,641	130	144,750	138,025	159,496	3,399	162,895
Timbercreek Water Reserve	493,540	-	50,831	2,500	541,871	-	541,871
Fostoria Sewer Operations	26,162	-	1,564	4,730	22,996	-	22,996
Fostoria Sewer Reserve	20,420	-	608	-	21,028	-	21,028
Brook Ridge Sewer Operations	56,058	-	21,346	6,051	71,353	-	71,353
Brook Ridge Sewer Reserve	64,343	-	7,600	-	71,943	-	71,943
County Sewer Specials	-	-	10,104	-	10,104	-	10,104
Total County (Excluding Agency Funds)	\$ 39,881,083	\$ 136,154	\$ 73,144,724	\$ 67,592,942	\$ 45,569,019	\$ 3,383,554	\$ 48,952,573
Related Municipal Entity							
Fire Districts							
No. 2 Havensville	\$ 6	\$ -	\$ 13	\$ 6	\$ 13	\$ -	\$ 13
No. 3 Onaga	106,954	284	45,861	23,455	129,644	-	129,644
No. 5 Blue Township	84,766	-	334,442	317,504	101,704	202	101,906
No. 5 Blue Township Reserve	280,000	-	210,000	-	490,000	-	490,000
No. 10 St. George	-	-	112	102	10	-	10
Consolidated Fire District #1	286,675	253	1,545,213	1,551,060	281,081	436,211	717,292
Consolidated Fire District #1 Reserve	318,884	-	707,175	4,296	1,021,763	-	1,021,763
Pottawatomie County Economic Development Corporation	1,433,125	-	566,402	327,710	1,671,817	3,242	1,675,059
Pottawatomie County Extension Council	95,396	-	304,278	275,589	124,085	-	124,085
Total Reporting Entity	\$ 42,486,889	\$ 136,691	\$ 76,858,220	\$ 70,092,664	\$ 49,389,136	\$ 3,823,209	\$ 53,212,345

STATEMENT 1
(continued)

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020

Composition of Cash:

Checking Accounts	\$ 7,528,285
Certificates of Deposit	24,900,000
Municipal Investment Pool	45,495,631
Change fund and petty cash	850
Savings	5,947
Clerk of the District Court	74,608
Pottawatomie County Sheriff	5,205
Law Library	61,833
Pottawatomie County Economic Development Corporation (Related Municipal Entity)	1,675,059
Pottawatomie County Extension Council (Related Municipal Entity)	124,085
Total Cash	\$ 79,871,503
Agency Funds (per Schedule 3)	<u>(26,659,158)</u>
Total Reporting Entity	<u>\$ 53,212,345</u>

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2020

Note 1: Summary of Significant Accounting Policies

Pottawatomie County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents the County (the primary government) and its related municipal entities. The accounting policies of the County conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

Municipal Financial Reporting Entity

The financial reporting entity of the County is comprised of the primary government and its related municipal entities. The related municipal entities are included in the County's reporting entity because they are established to benefit the County and/or its constituents.

Fire Districts: Each of the Fire Districts is a separate legal entity, formed by state statutes under the County. The governing bodies are appointed by the County Commissioners. Each district levies its own tax and provides fire protection services to their local rural communities based upon established boundaries. Separate financial statements of each Fire District may be obtained from the County Administrator's office.

Pottawatomie County Economic Development Corporation (PCED): A separate legal entity in which the County Commissioners appoint the governing body. The County annually provides significant operating subsidies to the PCED. A separate financial statement of PCED may be obtained by contacting their office in Wamego, Kansas.

Pottawatomie County Extension Council (PCEC): A separate legal entity, formed under state statute K.S.A. 2-610, in which the governing body is elected annually. The PCEC provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The County annually provides significant operating subsidies to the PCEC. A separate financial statement of PCEC may be obtained by contacting their office in Westmoreland, Kansas.

Regulatory Basis Fund Types

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

The following types of funds comprise the financial activities of the County for the year 2020:

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

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific 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 Funds – 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 Funds – 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.).

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

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

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

Note 2: Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments in 2020.

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.

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 2: Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds, trust funds, and the following funds:

Special Purpose Funds

Special Highway Improvement	Prosecuting Attorney Training	Employee Benefit Reserve
Attorney Check Fee	Special Auto	PTO/ESL Payout Reserve
Attorney Forfeiture Fund	Register of Deeds Technology	Christmas Courthouse Lights
Law Enforcement Trust	VIN Registration Fees	Fair Association
Capital Improvement	Clerks Technology	Stormwater Structures
Equipment Reserve	Treasurers Technology	

Business Funds

Blue Township Sewer Reserve	Fostoria Sewer Reserve	County Sewer Specials
Timbercreek Water Reserve	Brook Ridge Sewer Reserve	

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

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and/or revolving loans issued by the Kansas Department of Transportation. Both of which are retired either from the General Fund or the Bond and Interest Fund as appropriate. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as receipts in the General Fund or Bond and Interest Fund as appropriate.

Cash and Investments

The County uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.

Reimbursements

A reimbursement is an expenditure initially made in one fund, but property attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 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 the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 3: Stewardship, Compliance and Accountability
Amendments to Legal Budgets

There were no budget amendments during 2020.

Note 4: Deposits and Investments

As of December 31, 2020, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Rating</u>
Certificates of Deposits	\$ 24,900,000	Less than 1 year	N/A
Kansas Municipal Investment Pool	45,495,631	Less than 1 year	N/A
Total Fair Value	\$ 70,395,631		

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 deposits 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 policies that would further limit its investment choices.

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

<u>Investments</u>	<u>Percentage of Investments</u>
Certificates of Deposits	35%
Kansas Municipal Investment Pool	65%

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 federally 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's designated "peak periods" are from December 1 - January 29 and May 1- June 29.

At December 31, 2020, the carrying amount of the County's deposits, including certificates of deposit, was \$32,434,232 and the bank balance was \$34,276,375. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$17,755,947 was covered by federal depository insurance and \$16,520,428 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

At December 31, 2020, the County had invested \$45,495,631 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature.

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 4: Deposits and Investments (Continued)

State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Related Municipal Entity Cash Balances

The cash of the Fire Districts was held by the County in an agency capacity and is included in the above analysis.

At year-end, the carrying amount of the Pottawatomie County Economic Development's deposits including certificates of deposit was \$1,643,811 and the bank balance was \$1,680,524. Of the bank balance, \$500,000 was covered by FDIC insurance and the remaining \$1,180,524 was not secured.

Of the above balance, \$100,763 is being held in a fund with Kansas Rural Communities Foundation (KRCF) for Pottawatomie County Economic Development (PCED) which can be withdrawn at any time and used for whatever purposes PCED sees fit. KRCF retains any interest earned on the funds as payment for handling the funds.

At year-end, the carrying amount of the Pottawatomie County Extension's deposits was \$157,533 and the bank balance was \$157,533. The entire bank balance was covered by FDIC insurance.

Note 5: Long-Term Debt

The following is a summary of debt transactions of the County, for the year ended December 31, 2020. See Notes 15 and 16 for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
General Obligation Bonds	\$ 13,939,029	\$ -	\$ 1,156,200	\$ 12,782,829
Revolving Notes	1,696,434	-	122,510	1,573,924
Temporary Notes	7,100,000	16,095,500	11,690,500	11,505,000
Total	<u>\$ 22,735,463</u>	<u>\$ 16,095,500</u>	<u>\$ 12,969,210</u>	<u>\$ 25,861,753</u>

Total interest expense for the year was \$649,578.

The general obligation bonds encompass project related expenditures for general obligation (street improvements as allowed per K.S.A. 68-709 and 68-28) in addition to expenditures related to the respective sewer and water districts (as allowed per K.S.A. 19-27a07 and 19-3540). The entire amount of the debt is accounted for in the General Bond and Interest fund.

The amount of debt for each type is as follows:

	Sewer Districts	Water Districts	Street Improvements	Fire Station	End of Year
General Obligation Bonds	\$ 2,524,195	\$ 1,446,224	\$ 8,452,410	\$ 360,000	\$ 12,782,829

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 5: Long-Term Debt (Continued)

Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the County to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

Total Assessed Valuation as of November 2019	\$ 672,635,227
3% Debt Limit	20,179,057
Total Outstanding General Obligation Debt	<u>\$ 12,782,829</u>
Less: Portions Excluded per K.S.A. 19-27a07 and 19-3540	(3,970,419)
Less: Portions Excluded per K.S.A. 68-728	(8,452,410)
Total Outstanding Eligible General Obligation Debt	<u>\$ 360,000</u>
General Obligation Debt Margin	<u><u>\$ 19,819,057</u></u>

Related Municipal Entity Long-Term Debt

Consolidated Fire District #1 was obligated at December 31, 2018 for a capital lease of \$440,000 primarily covering equipment, expiring through 2023, at an imputed interest rate of 3.375 percent. During 2019, the Fire District also entered into a capital lease of \$2,087,000 for equipment, expiring through 2029, at an imputed interest rate of 2.68 percent. During 2020, the Fire District also entered into a capital lease of \$300,000 for air packs, expiring through 2025, at an imputed interest rate of 1.95%. The proceeds were receipted into the Consolidated FD #1 Lease Purchase capital project fund. Total interest paid for the year was \$75,820.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Consolidated Fire District #1 - Capital Leases	<u>\$ 2,439,000</u>	<u>\$ 300,000</u>	<u>\$ 295,633</u>	<u>\$ 2,443,367</u>

Fire District #5 was obligated at December 31, 2019 for a capital lease of \$200,000 primarily covering equipment, expiring through 2024, at an imputed interest rate of 3.35 percent. The proceeds were receipted into the FD #5 Lease Purchase capital project fund. Total interest paid for the year was \$5,800.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Fire District #5 - Capital Leases	<u>\$ 182,884</u>	<u>\$ -</u>	<u>\$ 37,977</u>	<u>\$ 144,907</u>

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 6: Defined Benefit Pension Plan

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS and 21.93% for KP&F for fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$557,906 for KPERS and \$765,849 for KP&F 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 \$5,865,211 and \$7,504,945 for KP&F. The net pension liability was measured as of June 30, 2020, and 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 non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial assumption 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.

Note 7: Deferred Compensation Plan

The County sponsors a salary deferral plan that covers all full-time employees who have met certain service requirements. Contributions to the plan with the exception of required matching contributions are at the discretion of the County Commissioners. During 2020, the retirement plan expense was approximately \$101,406.

Note 8: Other Post Employment Benefit

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

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

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 9: Other Employment Benefit

The County provides certain vacation time benefits, i.e., paid time off (PTO), to full and part-time employees based upon length of service with the County. Upon reaching the maximum number of hours accrued per policy, the leave accrual will change to extended leave and be deposited into the full time employee's Extended Sick Leave (ESL) account. Exempt employees' maximum accrual and carryover is 80 hours above and beyond that of non-exempt personnel for PTO and ESL. Upon voluntary separation of employment, employees in good standing shall be paid the balance of accrued PTO up to maximum per policy. Employees with less than 10 years of continuous service shall be paid 25% of unused ESL; an employee with at least 10 but less than 20 years of service shall be paid 37.5% of unused ESL; an employee with at least 20 years of service but less than 30 years of service shall be paid 50% of unused ESL; an employee with 30 or more years of service shall be paid 75% of unused ESL.

At December 31, 2020, the County's liability for paid time off is approximately \$677,767 and the liability for extended sick leave is approximately \$265,892.

Years of Service	Accrual	Maximum Hours	
	Multiplier	40 Hour Week	Shift Work
0 - 4 Years	0.0846	194	261
5 - 9 Years	0.0974	220	297
10 - 14 Years	0.1102	237	321
15+ Years	0.1231	282	380
ESL Maximum		720 hours	720 Hours

Note 10: Capital Projects

At year-end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

Project Name	Expenditures to Date	Project Authorizations
Whispering Meadows Unit 6	\$ 1,445,629	\$ 1,535,901
Irvine Acres Unit 1	1,440,733	2,023,444
Flint Hills Landing Unit 2	175	99,353
Willow Glen Unit 1	1,050,184	1,310,746
Nelson's Ridge Unit 6 Phase 2	297,547	1,479,303
Green Valley EMS/Sheriff Substation	852,899	852,899
Nelson's Ridge Unit 6 Phase 1 & Area-Wide	2,337,933	3,398,531
Gwaltney Subdivision	592,431	592,431
Heritage Hills Unit 1	1,323,439	1,403,424
Wildcat Woods Unit 3	827,271	961,014
Junietta/Moody Road Improvements	2,100,997	2,100,997
Crown C Intersection	1,454,441	1,455,181
HRRR Grant - Dyer Road	82,490	90,442
Green Valley & 24 Intersection	1,364,731	4,582,591
Green Valley Road Bridge	160,683	161,976
Parallel Road Bridge	221,103	232,960
Heritage Hills Unit 2	707,538	1,652,406
McDonald Road Bridge	304,614	304,614
Overland Road Bridge	138,621	138,621
Little Noxie Road	286,665	286,665
Total	\$ 16,990,124	\$ 24,663,499

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 10: Capital Projects (Continued)

Junietta/Moody Road Improvements - this capital project is funded in part by outside sources in an amount of \$1,119,108 which is included in the amounts expended to date and amounts authorized.

Crown C Intersection - this capital project is funded in part by outside sources in an amount up to \$975,000 which is included in the amounts authorized.

Green Valley/Hwy 24 Intersection -this capital project is funded in part by outside sources in an amount up to \$2,500,000 which is included in the amounts authorized.

Note 11: Commitments and Contingencies

Construction Contracts: At December 31, 2020, the County had several pending construction project contracts. Commitments related to significant contracts include contracts for the County's street improvements.

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; and natural disasters. The County manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are \$1,000 or less. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation: There are a number of claims and/or lawsuits to which the County is a party as a result of matters and complaints arising in the ordinary course of County activities. The County's management and legal counsel anticipate that the potential claims against the County not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the County.

Solid Waste Landfill Post-closure Care Costs: The County closed its solid waste facility and received approval over the period of 1993 through 1995. Any liability for post-closure care costs associated with the landfill has not been determined. The County incurs costs annually to monitor the closed facility.

Note 12: Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Equipment Reserve	K.S.A. 19-119	\$ 1,176,136
General	Employee Benefit Reserve	Commission	1,000,000
General	Capital Improvement	K.S.A. 19-120	7,100,000
General	Special Highway	K.S.A. 68-590	1,000,000
Bond and Interest	Bond and Interest	Commission	642,426
Bond and Interest	General	Commission	22,834
Rural Highway	General	Commission	1,503,388
Rural Highway	Junietta/Moody Rd Imp.	Commission	128,522
Fair Association	General	Commission	4
Special Auto	General	K.S.A. 8-145	163,922
Fire District #2	Consolidated Fire District #1	K.S.A. 79-2958	6
Fire District #10	Consolidated Fire District #1	K.S.A. 79-2958	102
Fire District #5	Fire District #5 Reserve	K.S.A. 19-119	210,000
Consolidated Fire District #1	Consolidated FD #1 Reserve	K.S.A. 19-119	539,500
Consolidated Fire District #1	Bond and Interest	Commission	193,170
Blue Township Operations	Blue Township Sewer Reserve	Commission	114,614
Timbercreek Water Operations	Timbercreek Water Reserve	Commission	50,106
			<u>\$ 13,844,730</u>

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 13: Concentration

The County receives approximately 50% of its ad valorem taxes from one taxpayer who operates a coal burning electric generation plant located in the County.

Note 14: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through March 17, 2021, which is the date the financial statement was available to be issued.

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 15: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
1995 Fostoria	5.25%	10/19/1995	\$ 46,029	10/19/2035	\$ 29,029	\$ -	\$ 1,200	\$ (1,200)	\$ 27,829	\$ 1,524
2014-A Refunding Bond	2.00/3.35%	9/29/2014	3,405,000	10/1/2034	1,640,000	-	260,000	(260,000)	1,380,000	39,140
2015-A Nelson's Ridge II/Wildcat Woods III	2.00/4.00%	10/21/2015	1,295,000	10/1/2035	1,090,000	-	55,000	(55,000)	1,035,000	33,413
2016-A Elb Crk IV/NLN Rdg III/Wsp										
Mdw III/BK Rdg II	2.00/3.00%	10/6/2016	4,570,000	10/1/2036	3,630,000	-	330,000	(330,000)	3,300,000	78,600
2016-B Wheaton Fire Station	1.20/2.30%	10/15/2016	300,000	10/1/2021	120,000	-	60,000	(60,000)	60,000	2,640
2017-A Elbo Crk V/Flg Lf II/NLSN Rdg IV/										
Snst Rdg III Wsp Mdw IV	.90/3.00%	10/11/2017	3,410,000	10/1/2037	3,100,000	-	155,000	(155,000)	2,945,000	74,835
2017-8 Olsburg Fire Station	1.30/2.00%	11/15/2017	300,000	10/1/2022	180,000	-	60,000	(60,000)	120,000	3,270
2018-A Refunding Bond	3.00/4.00%	10/10/2018	4,080,000	10/1/2038	3,910,000	-	175,000	(175,000)	3,735,000	143,569
2018-B Havensville Fire Station	2.70/3.10%	11/15/2018	300,000	10/1/2023	240,000	-	60,000	(60,000)	180,000	7,260
Revolving Loan										
C20 1786-01 Blue Township Sewer	2.55%	1/8/2010	3,034,346	9/1/2031	1,696,434	-	122,510	(122,510)	1,573,924	42,483
Temporary Notes (series)										
2019-1 Heritage Hills Unit 1	2.98%	3/1/2019	1,200,000	3/1/2020	1,200,000	-	1,200,000	(1,200,000)	-	35,760
2019-2 Wildcat Woods Unit 3	3.58%	4/12/2019	850,000	4/12/2020	850,000	-	850,000	(850,000)	-	27,049
2019-3 Whispering Meadows Unit 6	2.85%	5/24/2019	1,250,000	5/24/2020	1,250,000	-	1,250,000	(1,250,000)	-	27,510
2019-4 Irvine Acres Unit 1	1.88%	11/1/2019	1,600,000	11/1/2020	1,600,000	-	1,600,000	(1,600,000)	-	30,164
2019-5 Nelson's Ridge Unit 6 Phase 1	2.13%	12/15/2019	2,200,000	12/15/2020	2,200,000	-	2,200,000	(2,200,000)	-	41,002
2020-1 Willow Glen Unit 1	1.83%	1/30/2020	1,115,000	1/30/2021	-	1,115,000	1,115,000	-	-	15,303
2020-2 Gwaltney Subdivision	1.88%	2/14/2020	213,000	2/14/2021	-	213,000	213,000	-	-	2,848
2020-3 Heritage Hills Unit 1	1.93%	2/28/2020	1,287,500	3/1/2021	-	1,287,500	1,287,500	-	-	16,704
2020-4 Wildcat Woods Unit 3	2.02%	2/28/2020	805,000	3/1/2021	-	805,000	805,000	-	-	10,931
2020-5 Whispering Meadows Unit 6	1.98%	2/28/2020	1,170,000	3/1/2021	-	1,170,000	1,170,000	-	-	15,573
2020-6 Sewer, Street, and Water Line	0.52%	10/30/2020	11,505,000	10/15/2021	-	11,505,000	-	11,505,000	11,505,000	-
Capital Leases										
4 Brush Trucks (RME)	3.38%	12/10/18	440,000	10/1/2023	352,000	-	88,000	(88,000)	264,000	11,726
4 Pumpers & 4 Tankers (RME)	2.68%	8/23/19	2,087,000	10/1/2029	2,087,000	-	179,206	(179,206)	1,907,794	60,856
Pumper (RME)	3.35%	1/14/19	200,000	4/1/2024	182,884	-	37,977	(37,977)	144,907	5,800
42 Air Packs (RME)	1.95%	3/13/20	300,000	4/1/2025	-	300,000	28,427	271,573	271,573	3,238
Total Contractual Indebtedness			<u>\$ 46,962,875</u>		<u>\$ 25,357,347</u>	<u>\$ 16,395,500</u>	<u>\$ 13,302,820</u>	<u>\$ 3,092,680</u>	<u>\$ 28,450,027</u>	<u>\$ 731,198</u>

POTTAWATOMIE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 16: Maturity of Long-Term Debt

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

	2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2040	Total
PRINCIPAL									
General obligation bond	\$ 1,166,300	\$ 1,071,400	\$ 1,001,400	\$ 896,600	\$ 921,600	\$ 3,484,500	\$ 3,076,029	\$ 1,165,000	\$ 12,782,829
Revolving loans	125,654	128,878	132,185	135,577	139,057	750,683	161,890	-	1,573,924
Temporary notes	11,505,000	-	-	-	-	-	-	-	11,505,000
Capital leases	375,594	383,232	391,048	290,879	242,834	904,687	-	-	2,588,274
Total Principal	\$ 13,172,548	\$ 1,583,510	\$ 1,524,633	\$ 1,323,056	\$ 1,303,491	\$ 5,139,870	\$ 3,237,919	\$ 1,165,000	\$ 28,450,027
INTEREST									
General obligation bond	\$ 357,995	\$ 330,373	\$ 304,591	\$ 279,875	\$ 257,595	\$ 969,827	\$ 505,557	\$ 71,733	\$ 3,077,546
Revolving loans	39,339	36,114	32,807	29,415	25,936	74,283	3,102	-	240,996
Temporary notes	60,171	-	-	-	-	-	-	-	60,171
Capital leases	67,826	57,205	46,375	36,068	28,892	55,562	-	-	291,928
Total Interest	\$ 525,331	\$ 423,692	\$ 383,773	\$ 345,358	\$ 312,423	\$ 1,099,672	\$ 508,659	\$ 71,733	\$ 3,670,641

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

POTTAWATOMIE 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 Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	\$ 34,415,494	\$ 801,823	\$ 35,217,317	\$ 31,453,959	\$ (3,763,358)
Bond and Interest Funds	2,217,000	-	2,217,000	2,216,143	(857)
CARES Act Grant - Covid-19	-	4,931,708	4,931,708	4,931,708	-
CDBG Grant - Covid-19	-	118,800	118,800	118,800	-
Court Trustee	4,338	-	4,338	2,903	(1,435)
Regional Library	414,628	-	414,628	414,628	-
Rural Highway System	5,187,125	-	5,187,125	3,915,907	(1,271,218)
Tort Liability	212,377	-	212,377	121,340	(91,037)
Historical Society	90,223	-	90,223	45,300	(44,923)
Special Parks and Recreation	76,334	-	76,334	850	(75,484)
Special Alcohol Program	66,787	-	66,787	17,200	(49,587)
Regional Library EMBF	47,842	-	47,842	47,842	-
Noxious Weed Chemical	296,419	-	296,419	257,059	(39,360)
County 911	207,300	-	207,300	134,509	(72,791)
Offender Registration	37,859	-	37,859	-	(37,859)
Concealed Carry	30,000	-	30,000	798	(29,202)
Business Funds					
Blue Township Sewer Operations	917,994	-	917,994	914,588	(3,406)
Timbercreek Water	188,413	-	188,413	138,025	(50,388)
Fostoria Sewer Operations	15,000	-	15,000	4,730	(10,270)
Brook Ridge Sewer Operations	9,330	-	9,330	6,051	(3,279)
Fire Districts					
No. 2 Havensville	6	-	6	6	-
No. 3 Onaga	60,651	-	60,651	23,455	(37,196)
No. 4 Wheaton	325	-	325	-	(325)
No. 5 Blue Township	324,000	-	324,000	317,504	(6,496)
No. 6 Olsburg	150	-	150	-	(150)
No. 10 St. George	102	-	102	102	-
Consolidated Fire District No. 1	1,563,877	2,976	1,566,853	1,551,060	(15,793)
	<u>\$ 46,383,574</u>	<u>\$ 5,855,307</u>	<u>\$ 52,238,881</u>	<u>\$ 46,634,467</u>	<u>\$ (5,604,414)</u>

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	\$ 18,720,945	\$ 18,847,900	\$ (126,955)
Delinquent Tax	167,766	35,000	132,766
In lieu of tax	40,613	30,000	10,613
Franchise fees	20,761	18,000	2,761
Local Alcohol Liquor Tax	5,640	5,000	640
Motor Vehicle Tax	944,717	650,000	294,717
Vehicles Rent Excise Tax	17,639	-	17,639
Sales and Compensating Use Tax	4,314,277	3,480,000	834,277
Fines, Forfeitures, and Penalties	216,212	51,000	165,212
City and County Highway Fund	855,935	775,000	80,935
16/20M Vehicle Tax	19,908	16,000	3,908
District Coroner Fee	16,808	5,000	11,808
Recreation Vehicle Tax	22,322	14,000	8,322
Commercial Truck Refunds	36,148	65,000	(28,852)
Watercraft Tax	7,196	5,000	2,196
Licenses and Permits	615,562	435,000	180,562
Charges for Services	1,855,441	1,288,000	567,441
Use of Property	765,671	102,700	662,971
Reimbursements and grants	1,197,025	30,000	1,167,025
Miscellaneous Receipts	114,038	100,000	14,038
Transfers In	1,690,148	1,200,000	490,148
Total Cash Receipts	\$ 31,644,772	\$ 27,152,600	\$ 4,492,172

(continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES			
County Commission			
Personnel services	\$ 92,616	\$ 92,650	\$ (34)
Contractual services	4,840	17,100	(12,260)
Commodities	543	1,650	(1,107)
Total County Commission	<u>\$ 97,999</u>	<u>\$ 111,400</u>	<u>\$ (13,401)</u>
County Attorney			
Personnel services	\$ 488,572	\$ 493,000	\$ (4,428)
Contractual services	49,013	77,350	(28,337)
Commodities	10,503	16,000	(5,497)
Capital outlay	-	5,500	(5,500)
Transfers out	10,000	10,000	-
Total County Attorney	<u>\$ 558,088</u>	<u>\$ 601,850</u>	<u>\$ (43,762)</u>
Clerk of the District Court			
Contractual services	\$ 281,108	\$ 281,150	\$ (42)
Commodities	9,918	17,550	(7,632)
Capital outlay	3,160	3,200	(40)
Transfers out	10,000	10,000	-
Total Clerk of the District Court	<u>\$ 304,186</u>	<u>\$ 311,900</u>	<u>\$ (7,714)</u>
Court Service Officer			
Contractual services	\$ 8,666	\$ 19,000	\$ (10,334)
District Coroner			
Contractual services	\$ 69,064	\$ 69,100	\$ (36)
Financial and Administrative			
Personnel services	\$ 453,176	\$ 502,000	\$ (48,824)
Contractual services	39,950	74,000	(34,050)
Commodities	6,279	8,800	(2,521)
Capital outlay	4,456	8,200	(3,744)
Total Financial and Administrative	<u>\$ 503,861</u>	<u>\$ 593,000</u>	<u>\$ (89,139)</u>
Appraiser			
Personnel services	\$ 378,732	\$ 412,000	\$ (33,268)
Contractual services	52,683	108,000	(55,317)
Commodities	10,868	17,300	(6,432)
Capital outlay	2,293	5,000	(2,707)
Transfers out	10,500	10,500	-
Grant contractual services	12,284	-	12,284
Adjustment for qualifying budget credit	-	12,284	(12,284)
Total Appraiser	<u>\$ 467,360</u>	<u>\$ 565,084</u>	<u>\$ (97,724)</u>

(continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Building and Grounds			
Personnel services	\$ 108,511	\$ 109,000	\$ (489)
Contractual services	420,897	421,100	(203)
Commodities	20,678	20,795	(117)
Capital outlay	86,012	86,050	(38)
Transfers out	1,055	1,055	-
Grant capital outlay	27,010	-	27,010
Adjustment for qualifying budget credit	-	27,010	(27,010)
Total Building and Grounds	<u>\$ 664,163</u>	<u>\$ 665,010</u>	<u>\$ (847)</u>
County Clerk			
Personnel services	\$ 230,149	\$ 239,500	\$ (9,351)
Contractual services	10,426	14,510	(4,084)
Commodities	5,328	6,350	(1,022)
Capital outlay	-	2,000	(2,000)
Transfers out	2,000	2,000	-
Total County Clerk	<u>\$ 247,903</u>	<u>\$ 264,360</u>	<u>\$ (16,457)</u>
Computer Expense			
Personnel services	\$ 1,591	\$ 65,000	\$ (63,409)
Contractual services	178,154	264,000	(85,846)
Commodities	486	13,000	(12,514)
Capital outlay	-	75,000	(75,000)
Transfers out	113,000	113,000	-
Total Computer Expense	<u>\$ 293,231</u>	<u>\$ 530,000</u>	<u>\$ (236,769)</u>
Register of Deeds			
Personnel services	\$ 185,858	\$ 187,000	\$ (1,142)
Contractual services	11,874	22,125	(10,251)
Commodities	11,992	15,000	(3,008)
Capital outlay	950	950	-
Total Register of Deeds	<u>\$ 210,674</u>	<u>\$ 225,075</u>	<u>\$ (14,401)</u>
Election Expense			
Personnel services	\$ -	\$ 1,000	\$ (1,000)
Contractual services	58,060	60,025	(1,965)
Commodities	13,629	20,200	(6,571)
Transfers out	2,000	2,000	-
Grant personnel services	3,902	-	3,902
Grant contractual services	11,126	-	11,126
Grant commodities	7,728	-	7,728
Grant capital outlay	2,389	-	2,389
Adjustment for qualifying budget credit	-	25,145	(25,145)
Total Election Expense	<u>\$ 98,834</u>	<u>\$ 108,370</u>	<u>\$ (9,536)</u>

(continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020**

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Employee Benefits			
Personnel services	\$ 97,648	\$ 190,000	\$ (92,352)
Contractual services	4,040,087	4,053,250	(13,163)
Commodities	1,226	5,000	(3,774)
Capital outlay	-	2,000	(2,000)
Transfers out	2,656,250	2,656,250	-
Grant personnel services	1,196	-	1,196
Grant contractual services	30,253	-	30,253
Adjustment for qualifying budget credit	-	31,449	(31,449)
Total Employee Benefits	\$ 6,826,660	\$ 6,937,949	\$ (111,289)
Geographic Information System			
Personnel services	\$ 117,118	\$ 122,000	\$ (4,882)
Contractual services	3,238	55,750	(52,512)
Commodities	725	11,100	(10,375)
Capital outlay	805	1,825	(1,020)
Transfers out	10,175	10,175	-
Total Geographic Information System	\$ 132,061	\$ 200,850	\$ (68,789)
County Treasurer			
Personnel services	\$ 269,221	\$ 286,250	\$ (17,029)
Contractual services	26,359	39,400	(13,041)
Commodities	2,193	7,600	(5,407)
Capital outlay	5,000	6,500	(1,500)
Total County Treasurer	\$ 302,773	\$ 339,750	\$ (36,977)
Unclassified			
Contractual services	\$ 265,276	\$ 267,400	\$ (2,124)
Commodities	5,479	6,500	(1,021)
Capital outlay	4,581	4,600	(19)
Transfers out	4,843,750	4,845,400	(1,650)
Grant contractual services	8,611	-	8,611
Grant capital outlay	77,508	-	77,508
Adjustment for qualifying budget credit	-	86,119	(86,119)
Total Unclassified	\$ 5,205,205	\$ 5,210,019	\$ (4,814)
Zoning and Planning			
Personnel services	\$ 135,150	\$ 135,200	\$ (50)
Contractual services	13,615	30,815	(17,200)
Commodities	960	3,040	(2,080)
Capital outlay	-	5,900	(5,900)
Total Zoning and Planning	\$ 149,725	\$ 174,955	\$ (25,230)

(continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020**

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Ambulance			
Personnel services	\$ 997,393	\$ 1,786,000	\$ (788,607)
Contractual services	100,973	149,000	(48,027)
Commodities	120,566	171,250	(50,684)
Capital outlay	15,101	39,500	(24,399)
Transfers out	928,250	928,250	-
Grant contractual expense	1,898	-	1,898
Adjustment for qualifying budget credit	-	1,898	(1,898)
Total Ambulance	\$ 2,164,181	\$ 3,075,898	\$ (911,717)
Emergency Management			
Personnel services	\$ 96,840	\$ 125,500	\$ (28,660)
Contractual services	20,768	51,900	(31,132)
Commodities	6,386	14,600	(8,214)
Capital outlay	2,351	43,000	(40,649)
Grant contractual services	4,697	-	4,697
Grant commodities	1,460	-	1,460
Grant capital outlay	61,358	-	61,358
Adjustment for qualifying budget credit	-	67,515	(67,515)
Total Emergency Management	\$ 193,860	\$ 302,515	\$ (108,655)
Fire Supervisor			
Personnel services	\$ 58,085	\$ 65,500	\$ (7,415)
Contractual services	6,061	14,900	(8,839)
Commodities	8,828	12,600	(3,772)
Capital outlay	16,238	49,000	(32,762)
Total Fire Supervisor	\$ 89,212	\$ 142,000	\$ (52,788)
Sheriff			
Personnel services	\$ 2,152,558	\$ 2,388,000	\$ (235,442)
Contractual services	163,112	199,770	(36,658)
Commodities	153,073	246,000	(92,927)
Capital outlay	162,679	197,600	(34,921)
Transfers out	47,000	47,000	-
Grant contractual services	100,939	-	100,939
Grant commodities	10,762	-	10,762
Grant capital outlay	97,105	-	97,105
Adjustment for qualifying budget credit	-	208,806	(208,806)
Total Sheriff	\$ 2,887,228	\$ 3,287,176	\$ (399,948)

(continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Detention Center			
Personnel services	\$ 529,950	\$ 638,000	\$ (108,050)
Contractual services	64,674	72,800	(8,126)
Commodities	123,246	170,000	(46,754)
Capital outlay	1,549	2,000	(451)
Transfers out	13,000	13,000	-
Grant contractual services	4,063	-	4,063
Adjustment for qualifying budget credit	-	4,063	(4,063)
Total Detention Center	<u>\$ 736,482</u>	<u>\$ 899,863</u>	<u>\$ (163,381)</u>
Juvenile Detention			
Contractual services	\$ 22,251	\$ 50,600	\$ (28,349)
Commodities	-	5,000	(5,000)
Total Juvenile Detention	<u>\$ 22,251</u>	<u>\$ 55,600</u>	<u>\$ (33,349)</u>
Cemeteries			
Contractual services	\$ 11,596	\$ 13,390	\$ (1,794)
Commodities	617	2,050	(1,433)
Total Cemeteries	<u>\$ 12,213</u>	<u>\$ 15,440</u>	<u>\$ (3,227)</u>
Noxious Weed			
Personnel services	\$ 243,242	\$ 255,000	\$ (11,758)
Contractual services	31,426	47,700	(16,274)
Commodities	96,475	103,700	(7,225)
Capital outlay	24,050	24,050	-
Transfers out	21,656	21,700	(44)
Grant personnel services	1,262	-	1,262
Grant contractual services	12,548	-	12,548
Grant commodities	626	-	626
Adjustment for qualifying budget credit	-	14,436	(14,436)
Total Noxious Weed	<u>\$ 431,285</u>	<u>\$ 466,586</u>	<u>\$ (35,301)</u>
Road and Bridge			
Personnel services	\$ 1,897,952	\$ 2,106,000	\$ (208,048)
Contractual services	1,574,083	1,675,351	(101,268)
Commodities	1,164,147	1,601,374	(437,227)
Capital outlay	20,484	20,580	(96)
Transfers out	1,600,000	1,600,000	-
Grant personnel services	18,885	-	18,885
Grant contractual services	5,231	-	5,231
Grant commodities	35,253	-	35,253
Adjustment for qualifying budget credit	-	59,369	(59,369)
Total Road and Bridge	<u>\$ 6,316,035</u>	<u>\$ 7,062,674</u>	<u>\$ (746,639)</u>

(continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Solid Waste Disposal			
Personnel services	\$ 122,933	\$ 122,980	\$ (47)
Contractual services	641,000	641,969	(969)
Commodities	15,055	15,070	(15)
Total Solid Waste Disposal	<u>\$ 778,988</u>	<u>\$ 780,019</u>	<u>\$ (1,031)</u>
County Health			
Personnel services	\$ 173,279	\$ 473,000	\$ (299,721)
Contractual services	21,283	67,000	(45,717)
Commodities	67,012	73,800	(6,788)
Capital outlay	3,665	15,000	(11,335)
Grant personnel services	113,595	-	113,595
Grant contractual services	31,793	-	31,793
Grant commodities	7,370	-	7,370
Adjustment for qualifying budget credit	-	152,758	(152,758)
Total County Health	<u>\$ 417,997</u>	<u>\$ 781,558</u>	<u>\$ (363,561)</u>
Health Care Distributions			
Pawnee Mental Health	\$ 103,990	\$ 103,990	\$ -
Big Lakes Development	170,605	170,605	-
Community Health Ministry	10,000	10,000	-
3 Rivers Independent Living	20,000	20,000	-
Total Health Care Distributions	<u>\$ 304,595</u>	<u>\$ 304,595</u>	<u>\$ -</u>
Public Transportation			
Personnel services	\$ 15,366	\$ 80,600	\$ (65,234)
Contractual services	4,576	46,025	(41,449)
Commodities	3,677	23,450	(19,773)
Capital outlay	-	10,000	(10,000)
Grant personnel services	67,819	-	67,819
Grant contractual services	28,234	-	28,234
Grant commodities	6,233	-	6,233
Adjustment for qualifying budget credit	-	102,286	(102,286)
Total Public Transportation	<u>\$ 125,905</u>	<u>\$ 262,361</u>	<u>\$ (136,456)</u>
Aging Services			
Contractual services	\$ 46,830	\$ 51,940	\$ (5,110)
Commodities	-	1,000	(1,000)
Allocations	36,100	36,100	-
Capital outlay	16,628	16,700	(72)
Total Aging Services	<u>\$ 99,558</u>	<u>\$ 105,740</u>	<u>\$ (6,182)</u>

(continued)

**POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Environment Health			
Personnel services	\$ 72,618	\$ 74,770	\$ (2,152)
Contractual services	1,919	6,034	(4,115)
Commodities	1,835	4,675	(2,840)
Transfers out	2,000	2,000	-
Grant contractual services	8,685	-	8,685
Adjustment for qualifying budget credit	-	8,685	(8,685)
Total Environment Health	<u>\$ 87,057</u>	<u>\$ 96,164</u>	<u>\$ (9,107)</u>
County Park Operations			
Contractual services	\$ 1,117	\$ 2,750	\$ (1,633)
Commodities	1,086	4,250	(3,164)
Transfers out	5,500	5,500	-
Total County Park Operations	<u>\$ 7,703</u>	<u>\$ 12,500</u>	<u>\$ (4,797)</u>
Conservation District			
Allocations and Distributions	<u>\$ 82,500</u>	<u>\$ 82,500</u>	<u>\$ -</u>
Economic Development			
Allocations and Distributions	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ -</u>
Extension Service			
Allocations and Distributions	<u>\$ 231,456</u>	<u>\$ 231,456</u>	<u>\$ -</u>
County Fair Operations			
Allocations and Distributions	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ -</u>
Total Expenditures*	<u>\$ 31,453,959</u>	<u>\$ 35,217,317</u>	<u>\$ (3,763,358)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 190,813		
UNENCUMBERED CASH - JANUARY 1	13,655,707		
PLUS: CANCELLED ENCUMBRANCES	<u>103,241</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 13,949,761</u>		

* The difference between the total budget on schedule 2 and the certified budget on schedule 1 is the presentation format of the budget credits.

**POTTAWATOMIE COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Special assessments	\$ 1,408,411	\$ 2,217,000	\$ (808,589)
Delinquent specials	10,960	-	10,960
Transfers in	835,596	-	835,596
Total Receipts	<u>\$ 2,254,967</u>	<u>\$ 2,217,000</u>	<u>\$ 37,967</u>
EXPENDITURES			
Contractual	\$ 10,433	\$ -	\$ 10,433
Debt payments			
Principal	1,156,200	1,521,200	(365,000)
Interest	384,250	695,800	(311,550)
Transfers out	665,260	-	665,260
Total Expenditures	<u>\$ 2,216,143</u>	<u>\$ 2,217,000</u>	<u>\$ (857)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 38,824		
UNENCUMBERED CASH - JANUARY 1	<u>1,069,499</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,108,323</u>		

**POTTAWATOMIE COUNTY, KANSAS
CARES ACT GRANT - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash receipts			
Grants	\$ 4,931,708	\$ -	\$ 4,931,708
EXPENDITURES			
Funds With No Departments			
Grant personnel services	\$ 1,092,550	\$ -	\$ 1,092,550
Grant contractual services	337,276	-	337,276
Grant commodities	18,209	-	18,209
Grant capital outlay	31,581	-	31,581
Total Funds With No Departments	\$ 1,479,616	\$ -	\$ 1,479,616
Commission Room Remodel			
Grant contractual services	\$ 8,500	\$ -	\$ 8,500
Grant capital outlay	8,685	-	8,685
Total Commission Room Remodel	\$ 17,185	\$ -	\$ 17,185
COB Bathroom/Hallway Remodel			
Grant contractual services	\$ 13	\$ -	\$ 13
Grant capital outlay	6,452	-	6,452
Total COB Bathroom/Hallway Remodel	\$ 6,465	\$ -	\$ 6,465
Cares Business Allocation			
Grant other	\$ 571,764	\$ -	\$ 571,764
Health Medical Screener			
Grant personnel services	\$ 1,972	\$ -	\$ 1,972
Grant contractual services	462	-	462
Total Health Medical Screener	\$ 2,434	\$ -	\$ 2,434
Radio Tower Equipment			
Grant capital outlay	\$ 563,107	\$ -	\$ 563,107
Plexiglass Barriers			
Grant capital outlay	\$ 10,292	\$ -	\$ 10,292
Cares CPA Fee			
Grant contractual services	\$ 64,729	\$ -	\$ 64,729

**POTTAWATOMIE COUNTY, KANSAS
CARES ACT GRANT - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Remote Work Equipment			
Grant contractual services	\$ 3,462	\$ -	\$ 3,462
Grant commodities	50	-	50
Grant capital outlay	47,761	-	47,761
Total Remote Work Equipment	<u>\$ 51,273</u>	<u>\$ -</u>	<u>\$ 51,273</u>
Cares Medical Equipment			
Grant commodities	\$ 3,139	\$ -	\$ 3,139
Grant capital outlay	101,961	-	101,961
Total Cares Medical Equipment	<u>\$ 105,100</u>	<u>\$ -</u>	<u>\$ 105,100</u>
Cares Radio Upgrades			
Grant capital outlay	<u>\$ 108,906</u>	<u>\$ -</u>	<u>\$ 108,906</u>
Cares Sheriff Vehicle Barriers			
Grant capital outlay	<u>\$ 7,096</u>	<u>\$ -</u>	<u>\$ 7,096</u>
Cares Single Audit Fee			
Grant contractual services	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>
Entity Allocations			
Grant other	<u>\$ 1,941,241</u>	<u>\$ -</u>	<u>\$ 1,941,241</u>
Total expenditures before budget credits	\$ 4,931,708	\$ -	\$ 4,931,708
Adjustments for qualifying budget credits	-	4,931,708	(4,931,708)
Total Expenditures	<u>\$ 4,931,708</u>	<u>\$ 4,931,708</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>-</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>		

**POTTAWATOMIE COUNTY, KANSAS
CDBG GRANT - COVID 19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash receipts			
Grants	\$ 118,800	\$ -	\$ 118,800
EXPENDITURES			
Funds With No Departments			
Grant contractual services	\$ 3,750	\$ -	\$ 3,750
Total Funds With No Departments	\$ 3,750	\$ -	\$ 3,750
Business Allocations			
Grant other	\$ 115,050	\$ -	\$ 115,050
Total expenditures before budget credits	\$ 118,800	\$ -	\$ 118,800
Adjustments for qualifying budget credits	-	118,800	(118,800)
Total Expenditures	\$ 118,800	\$ 118,800	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	\$ -		

**POTTAWATOMIE COUNTY, KANSAS
COURT TRUSTEE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash receipts			
Interest earned	\$ 12	\$ 200	\$ (188)
EXPENDITURES			
Contractual services	\$ -	\$ 1,338	\$ (1,338)
Capital outlay	2,903	3,000	(97)
Total Expenditures	<u>\$ 2,903</u>	<u>\$ 4,338</u>	<u>\$ (1,435)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,891)		
UNENCUMBERED CASH - JANUARY 1	<u>3,385</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 494</u>		

**POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 390,887	\$ 392,742	\$ (1,855)
Delinquent tax	3,019	-	3,019
Motor vehicle tax	20,991	17,815	3,176
16/20M vehicle tax	518	38	480
Recreation vehicle tax	516	454	62
Commercial truck refunds	761	1,407	(646)
Watercraft tax	165	192	(27)
Total Cash Receipts	<u>\$ 416,857</u>	<u>\$ 412,648</u>	<u>\$ 4,209</u>
EXPENDITURES			
Allocations and distributions	\$ 414,628	\$ 414,628	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,229		
UNENCUMBERED CASH - JANUARY 1	<u>3,040</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 5,269</u>		

**POTTAWATOMIE COUNTY, KANSAS
RURAL HIGHWAY SYSTEM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 3,357,919	\$ 3,368,382	\$ (10,463)
Delinquent tax	21,683	-	21,683
Motor vehicle tax	160,143	137,896	22,247
Vehicles rent excise tax	27	-	27
16/20 M vehicle tax	4,501	334	4,167
Recreation vehicle tax	4,247	3,591	656
Commercial truck refunds	5,062	8,786	(3,724)
Watercraft tax	1,353	1,395	(42)
Charges for services	73,367	-	73,367
Rent	477	-	477
Miscellaneous	62,733	-	62,733
Total Cash Receipts	<u>\$ 3,691,512</u>	<u>\$ 3,520,384</u>	<u>\$ 171,128</u>
EXPENDITURES			
Contractual services	\$ 930,849	\$ 931,900	\$ (1,051)
Commodities	1,353,148	1,761,792	(408,644)
Transfers out	1,631,910	2,493,433	(861,523)
Total Expenditures	<u>\$ 3,915,907</u>	<u>\$ 5,187,125</u>	<u>\$ (1,271,218)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (224,395)		
UNENCUMBERED CASH - JANUARY 1	1,936,291		
PLUS: CANCELLED ENCUMBRANCES	<u>1,430</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,713,326</u>		

**POTTAWATOMIE COUNTY, KANSAS
TORT LIABILITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 110,239	\$ 111,024	\$ (785)
Delinquent tax	996	-	996
Motor vehicle tax	5,377	4,993	384
Vehicles rent excise tax	102	-	102
16/20M vehicle tax	124	9	115
Recreation vehicle tax	127	119	8
Watercraft tax	40	-	40
Commercial truck refunds	203	420	(217)
Total Cash Receipts	<u>\$ 117,208</u>	<u>\$ 116,565</u>	<u>\$ 643</u>
EXPENDITURES			
Contractual services	\$ 121,340	\$ 212,277	\$ (90,937)
Transfers out	-	100	(100)
Total Expenditures	<u>\$ 121,340</u>	<u>\$ 212,377</u>	<u>\$ (91,037)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (4,132)		
UNENCUMBERED CASH - JANUARY 1	<u>180,787</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 176,655</u>		

**POTTAWATOMIE COUNTY, KANSAS
HISTORICAL SOCIETY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 46,767	\$ 47,101	\$ (334)
Delinquent tax	448	-	448
Motor vehicle tax	2,307	2,220	87
Vehicles rent excise tax	44	-	44
16/20 M vehicle tax	56	4	52
Recreation vehicle tax	55	53	2
Watercraft tax	17	-	17
Commercial truck refunds	86	186	(100)
Total Cash Receipts	<u>\$ 49,780</u>	<u>\$ 49,564</u>	<u>\$ 216</u>
EXPENDITURES			
Contractual services	\$ -	\$ 15,000	\$ (15,000)
Commodities	-	25,223	(25,223)
Allocations and distributions	45,300	50,000	(4,700)
Total Expenditures	<u>\$ 45,300</u>	<u>\$ 90,223</u>	<u>\$ (44,923)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,480		
UNENCUMBERED CASH - JANUARY 1	<u>107,918</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 112,398</u>		

**POTTAWATOMIE COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	\$ 5,640	\$ 12,533	\$ (6,893)
EXPENDITURES			
Allocations and distributions	\$ 850	\$ 76,334	\$ (75,484)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,790		
UNENCUMBERED CASH - JANUARY 1	<u>130,531</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 135,321</u>		

**POTTAWATOMIE COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	\$ 10,790	\$ 24,564	\$ (13,774)
Miscellaneous	800	-	800
Total Receipts	<u>\$ 11,590</u>	<u>\$ 24,564</u>	<u>\$ (12,974)</u>
EXPENDITURES			
Allocations and distributions	<u>\$ 17,200</u>	<u>\$ 66,787</u>	<u>\$ (49,587)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,610)		
UNENCUMBERED CASH - JANUARY 1	<u>84,190</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 78,580</u></u>		

**POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 45,014	\$ 45,323	\$ (309)
Delinquent tax	354	-	354
Motor vehicle tax	2,466	2,020	446
16/20M vehicle tax	60	4	56
Recreation vehicle tax	60	51	9
Watercraft tax	20	-	20
Commercial truck refund	90	159	(69)
Total Cash Receipts	<u>\$ 48,064</u>	<u>\$ 47,557</u>	<u>\$ 507</u>
EXPENDITURES			
Allocations and distributions	\$ 47,842	\$ 47,842	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 222		
UNENCUMBERED CASH - JANUARY 1	<u>482</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 704</u>		

**POTTAWATOMIE COUNTY, KANSAS
NOXIOUS WEED CHEMICAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Charges for services	\$ 232,972	\$ 225,000	\$ 7,972
Miscellaneous	264	-	264
Special assessments	160	-	160
Total Receipts	<u>\$ 233,396</u>	<u>\$ 225,000</u>	<u>\$ 8,396</u>
EXPENDITURES			
Contractual services	\$ -	\$ 500	\$ (500)
Commodities	236,676	238,000	(1,324)
Capital outlay	20,383	57,919	(37,536)
Total Expenditures	<u>\$ 257,059</u>	<u>\$ 296,419</u>	<u>\$ (39,360)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (23,663)		
UNENCUMBERED CASH - JANUARY 1	<u>120,432</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 96,769</u>		

**POTTAWATOMIE COUNTY, KANSAS
COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Licenses and permits	\$ 166,326	\$ 145,000	\$ 21,326
Interest on idle funds	1,204	1,000	204
Miscellaneous	1,143	500	643
Total Cash Receipts	<u>\$ 168,673</u>	<u>\$ 146,500</u>	<u>\$ 22,173</u>
EXPENDITURES			
Contractual services	\$ 120,789	\$ 133,500	\$ (12,711)
Commodities	720	8,800	(8,080)
Capital outlay	13,000	65,000	(52,000)
Total Expenditures	<u>\$ 134,509</u>	<u>\$ 207,300</u>	<u>\$ (72,791)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 34,164		
UNENCUMBERED CASH - JANUARY 1	<u>300,384</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 334,548</u>		

**POTTAWATOMIE COUNTY, KANSAS
OFFENDER REGISTRATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Licenses and permits	<u>\$ 7,300</u>	<u>\$ 15,000</u>	<u>\$ (7,700)</u>
EXPENDITURES			
Commodities	<u>\$ -</u>	<u>\$ 37,859</u>	<u>\$ (37,859)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 7,300</u>		
UNENCUMBERED CASH - JANUARY 1	<u>24,789</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 32,089</u></u>		

**POTTAWATOMIE COUNTY, KANSAS
CONCEALED CARRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Licenses and permits	\$ 1,820	\$ 10,000	\$ (8,180)
EXPENDITURES			
Contractual services	\$ 798	\$ 1,000	\$ (202)
Commodities	-	29,000	(29,000)
Total Expenditures	<u>\$ 798</u>	<u>\$ 30,000</u>	<u>\$ (29,202)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,022		
UNENCUMBERED CASH - JANUARY 1	<u>9,944</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 10,966</u>		

**SCHEDULE 2
(CONTINUED)**

**POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2020**

	Special Highway Improvement	Attorney Check Fee	Attorney Forfeiture	Law Enforcement Trust Fund	Capital Improvement	Equipment Reserve	Prosecuting Attorney Training
Cash Receipts							
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 5,437	\$ 202,195	\$ -
Reimbursements and grants	346,839	-	-	-	-	31,971	-
Miscellaneous	14,239	5,836	341	1,930	-	-	2,268
Transfers in	1,000,000	-	-	-	7,100,000	1,176,136	-
Total Cash Receipts	\$ 1,361,078	\$ 5,836	\$ 341	\$ 1,930	\$ 7,105,437	\$ 1,410,302	\$ 2,268
Expenditures							
Contractual	\$ 2,012,819	\$ 2,740	\$ 184	\$ 475	\$ 142,859	\$ -	\$ 1,300
Commodities	75,035	-	-	595	1,573	498	-
Capital outlay	-	-	-	2,696	1,681,118	1,120,458	-
Debt service	1,250	-	-	-	-	-	-
Grant contractual services	346,000	-	-	-	-	-	-
Grant capital outlay	-	-	-	-	-	12,000	-
Total Expenditures	\$ 2,435,104	\$ 2,740	\$ 184	\$ 3,766	\$ 1,825,550	\$ 1,132,956	\$ 1,300
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,074,026)	\$ 3,096	\$ 157	\$ (1,836)	\$ 5,279,887	\$ 277,346	\$ 968
UNENCUMBERED CASH - JANUARY 1	4,769,209	31,350	7,627	14,866	7,444,249	1,837,020	3,628
Plus: Cancelled encumbrances	29,836	-	-	-	-	-	-
UNENCUMBERED CASH - DECEMBER 31	\$ 3,725,019	\$ 34,446	\$ 7,784	\$ 13,030	\$ 12,724,136	\$ 2,114,366	\$ 4,596

**SCHEDULE 2
(CONTINUED)**

**POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020**

	Special Auto	Register of Deeds Technology	Vin Registration Fees	Clerk's Technology	Employee Benefit Reserve	Treasurer's Technology	PTO/ESL Payout Reserve
Cash Receipts							
Licenses and permits	\$ 206,582	\$ 59,210	\$ 30,860	\$ 14,803	\$ -	\$ 14,803	\$ -
Interest earned	-	83	-	12	-	42	-
Donations							
Transfers in	-	-	-	-	1,000,000	-	-
Total Cash Receipts	\$ 206,582	\$ 59,293	\$ 30,860	\$ 14,815	\$ 1,000,000	\$ 14,845	\$ -
Expenditures							
Personnel expenditures	\$ 29,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,031
Contractual	5,995	11,698	3,500	-	-	-	-
Commodities	5,770	1,500	-	4,068	-	1,261	-
Capital outlay	643	36,121	-	4,704	-	8,196	-
Operating transfers	163,922	-	-	-	-	-	-
Total Expenditures	\$ 205,585	\$ 49,319	\$ 3,500	\$ 8,772	\$ -	\$ 9,457	\$ 156,031
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 997	\$ 9,974	\$ 27,360	\$ 6,043	\$ 1,000,000	\$ 5,388	\$ (156,031)
UNENCUMBERED CASH - JANUARY 1	163,921	75,298	127,914	10,462	1,000,011	41,888	910,000
UNENCUMBERED CASH - DECEMBER 31	\$ 164,918	\$ 85,272	\$ 155,274	\$ 16,505	\$ 2,000,011	\$ 47,276	\$ 753,969

**SCHEDULE 2
(CONTINUED)**

**POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020**

Cash Receipts

Licenses and permits
Interest earned
Donations
Transfers in

Total Cash Receipts

Expenditures

Personnel expenditures
Contractual
Commodities
Capital outlay
Operating transfers

Total Expenditures

RECEIPTS OVER (UNDER) EXPENDITURES

UNENCUMBERED CASH - JANUARY 1

UNENCUMBERED CASH - DECEMBER 31

Courthouse Christmas Lights	Fair Association	Stormwater Structures
\$ -	\$ 4	\$ 4,800
-	-	-
4,520	-	-
-	-	-
<u>\$ 4,520</u>	<u>\$ 4</u>	<u>\$ 4,800</u>
\$ -	\$ -	\$ -
1,180	-	-
1,245	-	-
-	-	-
-	4	-
<u>\$ 2,425</u>	<u>\$ 4</u>	<u>\$ -</u>
\$ 2,095	\$ -	\$ 4,800
-	-	-
<u>\$ 2,095</u>	<u>\$ -</u>	<u>\$ 4,800</u>

**SCHEDULE 2
(CONTINUED)**

**POTTAWATOMIE COUNTY, KANSAS
CAPITAL PROJECT FUNDS
Regulatory Basis
For the Year Ended December 31, 2020**

	Junietta/ Moody Improvements	Timber Creek Stormwater	Green Valley/ Hwy. 24 Intersection	Wildcat Woods Unit 2 Construction	Wildcat Woods Unit 3 Construction	Heritage Hills Unit 1 Construction	Heritage Hills Unit 2 Construction
Cash Receipts							
Interest earned	\$ -	\$ -	\$ -	\$ -	\$ 254	\$ -	\$ 204
Bond proceeds	-	-	-	-	1,629,819	2,612,209	1,439,683
Transfers in	128,522	-	-	-	-	-	-
Total Cash Receipts	<u>\$ 128,522</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,630,073</u>	<u>\$ 2,612,209</u>	<u>\$ 1,439,887</u>
Expenditures							
Contractual	\$ 128,522	\$ -	\$ 82,439	\$ -	\$ 12,773	\$ 17,428	\$ 707,538
Commodities	-	-	-	-	-	-	-
Debt payments							
Principal	-	-	-	-	1,655,000	2,487,500	-
Interest	-	-	-	-	37,980	52,464	-
Total Expenditures	<u>\$ 128,522</u>	<u>\$ -</u>	<u>\$ 82,439</u>	<u>\$ -</u>	<u>\$ 1,705,753</u>	<u>\$ 2,557,392</u>	<u>\$ 707,538</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (82,439)	\$ -	\$ (75,680)	\$ 54,817	\$ 732,349
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>12,713</u>	<u>1,158,042</u>	<u>40,000</u>	<u>80,091</u>	<u>(45,284)</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 12,713</u></u>	<u><u>\$ 1,075,603</u></u>	<u><u>\$ 40,000</u></u>	<u><u>\$ 4,411</u></u>	<u><u>\$ 9,533</u></u>	<u><u>\$ 732,349</u></u>

POTTAWATOMIE COUNTY, KANSAS
CAPITAL PROJECT FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
(CONTINUED)

	Whispering Meadows Unit 6 Construction	Irvine Acres Unit 1 Construction	Willow Glen Unit 1 Construction	Nelson's Ridge Unit 6 Phase 1 & AW Construction	Nelson's Ridge Unit 6 Phase 2 Construction	Consolidated FD #1 Lease Purchase	Gwaltney Subdivision
Cash Receipts							
Charges for services	\$ 8,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest earned	1,121	4,343	3,884	545	215	-	260
Bond proceeds	2,394,731	1,644,638	2,259,748	2,359,481	1,319,710	300,000	432,952
Miscellaneous	3,040	-	-	-	-	-	-
Total Cash Receipts	\$ 2,407,173	\$ 1,648,981	\$ 2,263,632	\$ 2,360,026	\$ 1,319,925	\$ 300,000	\$ 433,212
Expenditures							
Contractual	\$ 250,884	\$ 1,023,637	\$ 955,325	\$ 48,541	\$ 297,451	\$ -	\$ 212,395
Capital outlay	-	-	-	-	-	300,000	-
Debt payments							
Principal	2,420,000	1,600,000	1,115,000	2,200,000	-	-	213,000
Interest	43,083	30,163	15,303	41,002	-	-	1,598
Total Expenditures	\$ 2,713,967	\$ 2,653,800	\$ 2,085,628	\$ 2,289,543	\$ 297,451	\$ 300,000	\$ 426,993
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (306,794)	\$ (1,004,819)	\$ 178,004	\$ 70,483	\$ 1,022,474	\$ -	\$ 6,219
UNENCUMBERED CASH - JANUARY 1	315,599	1,215,804	-	118,585	-	-	-
UNENCUMBERED CASH - DECEMBER 31	\$ 8,805	\$ 210,985	\$ 178,004	\$ 189,068	\$ 1,022,474	\$ -	\$ 6,219

**POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Licenses, permits, fees	\$ 1,152,423	\$ 850,000	\$ 302,423
Charges for services	3,750	-	3,750
Miscellaneous receipts	435	-	435
Total Cash Receipts	<u>\$ 1,156,608</u>	<u>\$ 850,000</u>	<u>\$ 306,608</u>
EXPENDITURES			
Personnel services	\$ 67,078	\$ 67,500	\$ (422)
Contractual services	554,151	554,158	(7)
Commodities	11,033	12,536	(1,503)
Capital outlay	2,719	3,800	(1,081)
Debt services	164,993	165,000	(7)
Transfers out	114,614	115,000	(386)
Total Expenditures	<u>\$ 914,588</u>	<u>\$ 917,994</u>	<u>\$ (3,406)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 242,020		
UNENCUMBERED CASH - JANUARY 1	1,113,190		
Plus: Cancelled encumbrances	<u>1,517</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,356,727</u></u>		

**POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>
RECEIPTS	
Cash Receipts	
Licenses and permits	\$ 167,324
Miscellaneous	725
Transfers in	114,614
Total Cash Receipts	<u>\$ 282,663</u>
EXPENDITURES	
Contractual	\$ 1,053,032
Commodities	173
Capital outlay	9,178
Total Expenditures	<u>\$ 1,062,383</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (779,720)
UNENCUMBERED CASH - JANUARY 1	<u>994,357</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 214,637</u></u>

**POTTAWATOMIE COUNTY, KANSAS
TIMBERCREEK WATER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Sales and compensating use tax	\$ 333	\$ 300	\$ 33
Charges for services	143,983	145,000	(1,017)
Miscellaneous receipts	434	1,000	(566)
Total Cash Receipts	<u>\$ 144,750</u>	<u>\$ 146,300</u>	<u>\$ (1,550)</u>
EXPENDITURES			
Personnel expenditures	\$ 50,035	\$ 60,500	\$ (10,465)
Contractual services	24,428	44,293	(19,865)
Commodities	10,737	15,870	(5,133)
Capital outlay	2,719	2,750	(31)
Transfers out	50,106	65,000	(14,894)
Total Expenditures	<u>\$ 138,025</u>	<u>\$ 188,413</u>	<u>\$ (50,388)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,725		
UNENCUMBERED CASH - JANUARY 1	152,641		
PLUS: CANCELLED ENCUMBRANCES	<u>130</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 159,496</u>		

**POTTAWATOMIE COUNTY, KANSAS
TIMBERCREEK WATER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>
RECEIPTS	
Cash Receipts	
Miscellaneous	\$ 725
Transfers in	50,106
Total Cash Receipts	<u>\$ 50,831</u>
EXPENDITURES	
Capital Outlay	<u>\$ 2,500</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 48,331
UNENCUMBERED CASH - JANUARY 1	<u>493,540</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 541,871</u></u>

**POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Service charges	\$ 1,564	\$ 3,500	\$ (1,936)
EXPENDITURES			
Contractual services	\$ 4,730	\$ 10,000	\$ (5,270)
Commodities	-	5,000	(5,000)
Total Expenditures	<u>\$ 4,730</u>	<u>\$ 15,000</u>	<u>\$ (10,270)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,166)		
UNENCUMBERED CASH - JANUARY 1	<u>26,162</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 22,996</u>		

**POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>
RECEIPTS	
Cash Receipts	
Miscellaneous receipts	\$ 608
EXPENDITURES	
Contractual	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 608
UNENCUMBERED CASH - JANUARY 1	<u>20,420</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 21,028</u></u>

**POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Charges for services	\$ 21,346	\$ 15,000	\$ 6,346
EXPENDITURES			
Contractual services	\$ 6,024	\$ 8,690	\$ (2,666)
Commodities	27	640	(613)
Total Expenditures	<u>\$ 6,051</u>	<u>\$ 9,330</u>	<u>\$ (3,279)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 15,295		
UNENCUMBERED CASH - JANUARY 1	<u>56,058</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 71,353</u>		

**POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>
RECEIPTS	
Cash Receipts	
Licenses and permits	\$ 7,600
EXPENDITURES	
Contractual	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 7,600
UNENCUMBERED CASH - JANUARY 1	<u>64,343</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 71,943</u></u>

**POTTAWATOMIE COUNTY, KANSAS
COUNTY SEWER SPECIALS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>
RECEIPTS	
Cash Receipts	
Special assessments	\$ 10,104
EXPENDITURES	
Contractual	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 10,104
UNENCUMBERED CASH - JANUARY 1	-
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 10,104</u></u>

POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes				
Current Tax	\$ 34,195,715	\$ 54,165,747	\$ 63,844,423	\$ 24,517,039
Current Watercraft	17,174	25,945	25,105	18,014
Current Personal Property	334,328	535,418	546,259	323,487
Current 16/20M Vehicle	43,208	56,716	54,241	45,683
Delinquent Real Estate Tax	197,573	611,502	630,570	178,505
Delinquent Watercraft	190	1,313	1,274	229
Delinquent Personal Property	2,484	18,015	16,090	4,409
Delinquent 16/20M Vehicle	311	1,093	617	787
Motor Vehicle	610,704	2,895,501	2,836,261	669,944
Commercial Truck Receipts	29,886	395,886	263,028	162,744
Excise Tax Holding Fund	24,699	82,652	69,714	37,637
Heritage Trust Funds	5,261	29,605	27,192	7,674
Total Distributable Funds	\$ 35,461,533	\$ 58,819,393	\$ 68,314,774	\$ 25,966,152
State Funds:				
Educational Building	\$ -	\$ 709,505	\$ 709,505	\$ -
Institutional Building	-	354,753	354,753	-
Total State Funds	\$ -	\$ 1,064,258	\$ 1,064,258	\$ -
Subdivision Funds:				
Cities	\$ 521,642	\$ 7,531,018	\$ 7,558,847	\$ 493,813
Townships	-	344,799	344,799	-
School Districts	2,949	31,249,665	31,248,571	4,043
Hospital Districts	19,981	2,584,402	2,583,591	20,792
Drainage Districts	3,767	27,063	26,916	3,914
Cemetery Districts	-	29,237	29,237	-
Watershed Districts	3,906	260,393	260,327	3,972
Rural Water Districts	6,387	19	461	5,945
Total Subdivision Funds	\$ 558,632	\$ 42,026,596	\$ 42,052,749	\$ 532,479

**POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2020**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Game Licenses	\$ -	\$ 2,470	\$ 2,470	\$ -
Kansas Waterfowl Stamp	-	150	150	-
Brook Ridge Sewer Agency	-	15,866	15,866	-
County Activity Fund	1,675	-	-	1,675
Cereal Malt Beverage Stamp	-	225	200	25
Kansas Drivers License	-	34,710	34,710	-
Motor License	908	1,574,476	1,574,491	893
Over and Under	19,500	153,795	163,295	10,000
Sales Tax	-	1,473,617	1,473,617	-
Unclaimed Estates	3,528	-	-	3,528
Neighborhood Revitalization	-	22,946	22,946	-
Payroll	-	16,531	16,489	42
Disaster Relief Abatement	2,718	-	-	2,718
Total Other Agency Funds	<u>\$ 28,329</u>	<u>\$ 3,294,786</u>	<u>\$ 3,304,234</u>	<u>\$ 18,881</u>
Outside Accounts Considered to be Agency Funds:				
District Court	\$ 109,253	\$ 968,640	\$ 1,003,285	\$ 74,608
Pottawatomie County Sheriff	4,437	66,213	65,445	5,205
Law Library	61,806	12,546	12,519	61,833
Total Outside Accounts	<u>\$ 175,496</u>	<u>\$ 1,047,399</u>	<u>\$ 1,081,249</u>	<u>\$ 141,646</u>
Total Agency Funds	<u>\$ 36,223,990</u>	<u>\$ 106,252,432</u>	<u>\$ 115,817,264</u>	<u>\$ 26,659,158</u>

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 2 HAVENSVILLE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Delinquent tax	\$ 13	\$ -	\$ 13
EXPENDITURES			
Transfer out	\$ 6	\$ 6	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 7		
UNENCUMBERED CASH - JANUARY 1	6		
UNENCUMBERED CASH - DECEMBER 31	\$ 13		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 3 ONAGA
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 42,396	\$ 42,775	\$ (379)
Delinquent tax	178	-	178
Motor vehicle tax	2,684	2,573	111
16/20 M vehicle tax	318	131	187
Recreation vehicle tax	98	56	42
Commercial truck refunds	137	138	(1)
Watercraft tax	10	329	(319)
Miscellaneous receipts	40	-	40
Total Cash Receipts	<u>\$ 45,861</u>	<u>\$ 46,002</u>	<u>\$ (141)</u>
EXPENDITURES			
Contractual services	\$ 18,995	\$ 25,000	\$ (6,005)
Commodities	3,960	25,000	(21,040)
Capital outlay	500	10,651	(10,151)
Total Expenditures	<u>\$ 23,455</u>	<u>\$ 60,651</u>	<u>\$ (37,196)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 22,406		
UNENCUMBERED CASH - JANUARY 1	106,954		
PLUS CANCELLED ENCUMBRANCES	<u>284</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 129,644</u>		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 4 WHEATON
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Motor vehicle tax	\$ -	\$ 258	\$ (258)
16/20 M vehicle tax	-	65	(65)
Recreation vehicle tax	-	2	(2)
Total Cash Receipts	<u>\$ -</u>	<u>\$ 325</u>	<u>\$ (325)</u>
EXPENDITURES			
Transfers out	\$ -	\$ 325	\$ (325)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	-		
PLUS CANCELLED ENCUMBRANCES	<u>-</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 295,026	\$ 297,157	\$ (2,131)
Delinquent tax	6,419	-	6,419
Motor vehicle tax	30,290	16,750	13,540
16/20 M vehicle tax	206	233	(27)
Recreation vehicle tax	425	252	173
Commercial truck refunds	1,705	1,286	419
Watercraft tax	308	219	89
Reimbursements and grants	8	-	8
Miscellaneous receipts	55	-	55
Total Cash Receipts	\$ 334,442	\$ 315,897	\$ 18,545
EXPENDITURES			
Personnel services	\$ 4,200	\$ 6,000	\$ (1,800)
Contractual services	43,940	47,000	(3,060)
Commodities	9,607	11,000	(1,393)
Capital outlay	49,757	50,000	(243)
Transfers out	210,000	210,000	-
A Total Expenditures	\$ 317,504	\$ 324,000	\$ (6,496)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 16,938		
UNENCUMBERED CASH - JANUARY 1	84,766		
PLUS CANCELLED ENCUMBRANCES	-		
UNENCUMBERED CASH - DECEMBER 31	\$ 101,704		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>
RECEIPTS	
Cash Receipts	
Transfer in	<u>\$ 210,000</u>
EXPENDITURES	
Contractual services	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 210,000
UNENCUMBERED CASH - JANUARY 1	<u>280,000</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 490,000</u></u>

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 6 OLSBURG
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
16/20M vehicle tax	\$ -	\$ 150	\$ (150)
EXPENDITURES			
Transfers out	\$ -	\$ 150	\$ (150)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	\$ -		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 10 ST. GEORGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Delinquent tax	\$ 112	\$ 102	\$ 10
EXPENDITURES			
Transfers out	\$ 102	\$ 102	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 10		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	\$ 10		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO. 1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Cash Receipts			
Ad valorem tax	\$ 1,497,201	\$ 1,501,332	\$ (4,131)
Delinquent tax	3,704	-	3,704
Motor vehicle tax	37,738	25,517	12,221
16/20 M vehicle tax	793	131	662
Recreation vehicle tax	1,181	797	384
Commercial truck refunds	842	1,779	(937)
Watercraft tax	315	332	(17)
Miscellaneous receipts	241	-	241
Reimbursements and grants	3,090	-	3,090
Transfers in	108	583	(475)
Total Cash Receipts	<u>\$ 1,545,213</u>	<u>\$ 1,530,471</u>	<u>\$ 14,742</u>
EXPENDITURES			
Personnel services	\$ 96,629	\$ 102,530	\$ (5,901)
Contractual services	143,185	148,127	(4,942)
Commodities	33,556	37,950	(4,394)
Capital outlay	170,592	892,600	(722,008)
Debt service	371,452	-	371,452
Grant contractual services	2,976	-	2,976
Transfers out	732,670	382,670	350,000
Total expenditures before budget credits	1,551,060	1,563,877	(12,817)
Adjustments for qualifying budget credits	-	2,976	(2,976)
Total Expenditures	<u>\$ 1,551,060</u>	<u>\$ 1,566,853</u>	<u>\$ (15,793)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,847)		
UNENCUMBERED CASH - JANUARY 1	286,675		
PLUS: CANCELLED ENCUMBRANCES	<u>253</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 281,081</u>		

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO.1 RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>
RECEIPTS	
Cash Receipts	
Charges for services	\$ 164,375
Grants	3,300
Transfers in	539,500
Total Receipts	<u><u>\$ 707,175</u></u>
EXPENDITURES	
Commodities	\$ 2,016
Capital outlay	2,280
Total Expenditures	<u><u>\$ 4,296</u></u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 702,879
UNENCUMBERED CASH - JANUARY 1	<u>318,884</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,021,763</u></u>

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY ECONOMIC DEVELOPMENT CORPORATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020**

	<u>Actual</u>
RECEIPTS	
Cash Receipts	
Special projects	\$ 17,144
Proceeds from disposition of property	294,275
Use of property	14,070
Sales	913
Transfers from primary government	240,000
Total Cash Receipts	<u><u>\$ 566,402</u></u>
EXPENDITURES	
Personnel expenditures	\$ 185,227
Contractual	142,483
Total Expenditures	<u><u>\$ 327,710</u></u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 238,692
UNENCUMBERED CASH - JANUARY 1	<u>1,433,125</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,671,817</u></u>

**POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020**

RECEIPTS

Cash Receipts	
Reimbursements and grants	\$ 5,027
Kansas State University reimbursement	46,361
Educational services	21,434
Transfers from primary government	231,456
Total Cash Receipts	\$ 304,278

EXPENDITURES

Personnel expenditures	\$ 195,455
Employee benefits	41,407
Contractual and other expenditures	35,773
Capital Outlay	657
Material and supplies	2,297
Total Expenditures	\$ 275,589

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 28,689
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UNENCUMBERED CASH - JANUARY 1	95,396
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UNENCUMBERED CASH - DECEMBER 31	\$ 124,085
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POTTAWATOMIE COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

	<u>CFDA Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
Federal Grantor/Pass-Through Grantor/Program Title			
Department of Health and Human Services			
Passed through Kansas Department of Health & Environment			
Maternal and Child Health Services Block Grant to the States	93.994	\$ 13,838	\$ -
Family Planning Services	93.217	10,353	-
Cooperative Agreements for State-Based Comprehensive			
Breast and Cervical Cancer Early Detection Programs	93.919	358	-
Public Health Emergency Preparedness	93.069	18,774	-
Total Department of Health and Human Services		<u>\$ 43,323</u>	<u>\$ -</u>
Centers for Disease Control and Prevention			
Passed through Kansas Department of Health & Environment			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	\$ 43,465	\$ -
Public Health Emergency Response: Public Health Crisis			
Response	93.354	15,865	-
Injury Prevention and Control Research and State and			
Community Based Programs	93.136	10,000	-
Total Centers for Disease Control and Prevention		<u>\$ 69,330</u>	<u>\$ -</u>
Department of the Treasury			
Passed through Kansas Department of Health & Environment			
Coronavirus Relief Fund	21.019	\$ 4,931,708	\$ 2,513,005
Passed through Kansas Division of Emergency Management			
Coronavirus Relief Fund	21.019	139,672	-
Passed through Kansas Secretary of State			
Coronavirus Relief Fund	90.404	25,267	-
Total Dartment of the Treasury		<u>\$ 5,096,647</u>	<u>\$ 2,513,005</u>
Department of the Interior			
Passed through Kansas Department of Wildlife, Parks & Tourism			
Fish & Wildlife Cluster			
Sport Fish Restoration Program	15.605	\$ 1,262	-
Department of Transportation			
Passed through Kansas Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205	\$ 18,314	\$ -
Formula Grants for Rural Areas	20.509	116,138	-
Total Department of Transportation		<u>\$ 134,452</u>	<u>\$ -</u>

POTTAWATOMIE COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

	<u>CFDA Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
Federal Grantor/Pass-Through Grantor/Program Title			
Department of Justice			
Passed through Kansas Governor's Grants Program			
Coronavirus Emergency Supplemental Funding	16.034	\$ 11,320	\$ -
Passed through Kansas Criminal Justice Coordinating Council			-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	138,230	
Total Department of Justice		<u>\$ 149,550</u>	<u>\$ -</u>
 Department of Housing and Urban Development			
Passed through Kansas Department of Commerce			
Community Development Block Grants	14.228	<u>\$ 118,800</u>	<u>\$ -</u>
 Department of Agriculture			-
Passed through the Kansas Forest Service			
Cooperative Forestry Assistance	10.664	<u>\$ 2,478</u>	<u>\$ -</u>
 Federal Emergency Management Agency			
Passed through Kansas Division of Emergency Management			
Disaster Grants - Public Assistance	97.036	<u>\$ 135,941</u>	<u>\$ -</u>
 Total Federal Expenditures		<u><u>\$ 5,751,783</u></u>	<u><u>\$ 2,513,005</u></u>

POTTAWATOMIE COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2020

Note 1: Organization

Pottawatomie County, Kansas (the County) is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2020.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2020.

POTTAWATOMIE COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2020

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statement noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

<u>Name of Federal program</u>	<u>CFDA Number</u>
Coronavirus Relief Fund	21.019

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as a low-risk auditee? ☐ Yes ☒ No

Note:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.



March 17, 2021

County Commissioners
Pottawatomie County, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statement
Performed in Accordance With Government Auditing Standards**

We have audited, in accordance with 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 Pottawatomie County, Kansas (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated March 17, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's 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 the County's 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 over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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*.

March 17, 2021
Pottawatomie County, Kansas
(Continued)

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.

Varyney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



March 17, 2021

County Commissioners
Pottawatomie County, Kansas

**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control Over
Compliance in Accordance with the Uniform Guidance**

Report on Compliance for Each Major Federal Program

We have audited the compliance of Pottawatomie County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit 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 each major federal program have 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 County 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.

March 17, 2021
Pottawatomie County, Kansas
(Continued)

Report on Internal Control Over Compliance

Management of the County 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 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 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 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 requirements of Uniform Guidance. According, this report is not suitable for any other purpose.

Vayney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas