KIOWA COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2021

KIOWA COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2021

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page
Table of Contents i-ii

FINANCIAL SECTION

Independent Auditor's Report 1-3

STATEMENT 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash 4

Notes to the Financial Statement 5-17

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULE 1
Summary of Expenditures - Actual and Budget (Budgeted Funds Only) 19

SCHEDULE 2
Schedule of Receipts and Expenditures

A. General Fund 21
B. Ambulance Fund 25
C. Appraiser Fund 26
D. Bio-Terrorism Grant Fund 27
E. Building Fund 28
F. County Clerk's Technology Fund 29
G. County Health Fund 30
H. COVID-19 Grant Fund 31
I. Equipment Reserve Fund 32
J. Emergency 911 Phone Service Fund 33
K. Family Planning Grant Fund 34
L. Hospital USDA Bond Reserve Fund 35
M. Landfill Closure Fund 36
N. Noxious Weed Fund 37
O. Oil & Gas Valuation Depletion Trust Fund 38
P. Prosecuting Attorneys' Training Fund 39
Q. Prosecutors' Trust Fund 40
R. Register of Deeds' Technology Fund 41
S. Road and Bridge Fund 42
T. Rural Fire District Fund 43
U. Sheriff Fund 44
V. Sheriff Donations Fund 45
W. Special Bridge Fund 46
X. Special Law Enforcement Trust Fund 47
Y. Special Road and Bridge Fund 48
Z. Special Road Machinery and Equipment Fund 49
AA. County Treasurer's Technology Fund 50

KIOWA COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2021

TABLE OF CONTENTS

(continued)

SCHEDULE 2
Schedule of Receipts and Expenditures (continued)

AB. Motor Vehicle Operating Fund 51
AC. Women, Infants and Children Grant Fund 52
AD. Worthless Check Fund 53
AE. Bond and Interest Fund 55
AF. Solid Waste Fund 57
AG. Health Insurance Fund 58
AH. Kiowa County Extension Council 60
AI. Kiowa County Public Library 61

SCHEDULE 3
Schedule of Receipts and Disbursements - Agency Funds 64

OTHER SUPPLEMENTAL INFORMATION

SCHEDULE 4
Schedule of Receipts and Expenditures - Actual and Budget - General Fund 66-69

SCHEDULE 5
Reconciliation of 2020 Tax Roll 70

FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Kiowa County, Kansas
211 E. Florida
Greensburg, KS 67054

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Kiowa County, Kansas, for the municipality and selected related municipal entities including the Kiowa County Extension Council and the Kiowa County Public Library, as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise Kiowa County's basic financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Kiowa County, Kansas, and selected related municipal entities including the Kiowa County Extension Council and the Kiowa County Public Library, as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

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 section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Kiowa County, Kansas, and selected related municipal entities including the Kiowa County Extension Council and the Kiowa County Public Library, as of December 31, 2021, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by Kiowa County, Kansas, on the basis of accounting practices prescribed or permitted by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws, 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 State of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws; 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the *Kansas Municipal Audit and Accounting Guide* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and the *Kansas Municipal Audit and Accounting Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances that collectively comprises Kiowa County's basic financial statement. The regulatory basis summary of expenditures - actual and budget,

the regulatory basis individual fund schedules of receipts and expenditures - actual and budget, and the regulatory basis schedule of receipts and disbursements - 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 and the *Kansas Municipal Audit and Accounting Guide*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Kiowa County, Kansas, as of and for the year ended December 31, 2020, (not presented herein), and have issued our report thereon dated June 9, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2021, (Schedules 2 and 4 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. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1 of the financial statement.

Other Information

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information section (Schedules 4 and 5 as listed in the table of contents) but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 9, 2022

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

	Unencumbered Cash Balance 01/01/21	Receipts	Expenditures	Unencumbered Cash Balance 12/31/21	Add Accounts Payable and Encumbrances	Treasurer's Cash Balance 12/31/21
General Fund						
General	$ 1,680,505	$ 2,314,579	$ 2,566,537	$ 1,428,547	$ 78,618	$ 1,507,165
Special Purpose Funds						
Ambulance	1,365	186,398	185,080	2,683	-	2,683
Appraiser	151,119	265,522	257,283	159,358	13,219	172,577
Bio-Terrorism Grant	16,445	8,525	4,256	20,714	-	20,714
Building	709,155	119,254	3,955	824,454	-	824,454
County Clerk's Technology	3,469	1,234	-	4,703	-	4,703
County Health	291,012	346,497	322,566	314,943	16,895	331,838
COVID-19 Grant	-	240,370	-	240,370	-	240,370
Equipment Reserve	926,905	98,796	203,764	821,937	-	821,937
Emergency 911 Phone Service	123,678	60,830	39,453	145,055	-	145,055
Family Planning Grant	21,868	31,049	40,621	12,296	-	12,296
Hospital USDA Bond Reserve	116,439	233	-	116,672	-	116,672
Landfill Closure	522,442	213,145	-	735,587	-	735,587
Noxious Weed	134,643	246,958	214,912	166,689	11,074	177,763
Oil & Gas Valuation Depletion Trust	253,346	-	-	253,346	-	253,346
Prosecuting Attorneys' Training	6,101	2,332	1,305	7,128	-	7,128
Prosecutors' Trust	19,013	55,016	27,020	47,009	-	47,009
Register of Deeds' Technology	40,347	4,938	4,380	40,905	-	40,905
Road and Bridge	979,621	1,915,509	2,074,653	820,477	111,842	932,319
Rural Fire District	131,873	164,475	187,243	109,105	721	109,826
Sheriff	160,405	1,777,069	1,549,266	388,208	80,251	468,459
Sheriff Donations	1,408	450	707	1,151	-	1,151
Special Bridge	563,989	-	427,081	136,908	-	136,908
Special Law Enforcement Trust	5,848	181,110	122,341	64,617	-	64,617
Special Road and Bridge	315,971	1,550,931	1,321,776	545,126	225	545,351
Special Road Machinery and Equipment	402,189	250,350	186,310	466,229	-	466,229
County Treasurer's Technology	6,470	1,234	-	7,704	-	7,704
Motor Vehicle Operating	22,227	29,263	29,130	22,360	-	22,360
Women, Infants and Children Grant	35,243	114,929	114,588	35,584	-	35,584
Worthless Check	602	-	-	602	-	602
Total Special Purpose Funds	5,963,193	7,866,417	7,317,690	6,511,920	234,227	6,746,147
Bond and Interest Fund						
Bond and Interest	13	111,600	111,600	13	-	13
Business Funds						
Solid Waste	65,338	295,317	226,147	134,508	17,812	152,320
Health Insurance	1,164,568	781,135	600,001	1,345,702	53,686	1,399,388
Total Business Funds	1,229,906	1,076,452	826,148	1,480,210	71,498	1,551,708
Related Municipal Entities						
Kiowa County Extension Council	51,658	148,089	106,297	93,450	-	93,450
Kiowa County Public Library	143,821	120,043	128,737	135,127	2,979	138,106
Total Related Municipal Entities	195,479	268,132	235,034	228,577	2,979	231,556
Total Reporting Entity (excluding Agency Funds and certain Related Municipal Entities) (memorandum only)	$ 9,069,096	$ 11,637,180	$ 11,057,009	$ 9,649,267	$ 387,322	$ 10,036,589

Composition of Cash		
Demand deposits:		
Greensburg State Bank		$ 3,489,355
Time deposits:		
Greensburg State Bank	$ 9,087,703	
Haviland State Bank	3,811,651	
Centera Bank	1,079,730	
Peoples State Bank	1,365,698	
Total time deposits		15,344,782
Certificates of deposit:		
Haviland State Bank		140,000
Plus deposits in transit		1,974
Less outstanding checks		(197,900)
Change funds		1,363
Total cash		18,779,574
Less Agency Funds per Schedule 3		(8,974,541)
Plus related municipal entities		231,556
Total (excluding Agency Funds)		$ 10,036,589

The accompanying Notes to the Financial Statement are an integral part of this statement.

Notes to the Financial Statement

1. Summary of significant accounting policies

Kiowa County, Kansas (the County) was established in 1886 and is an organized county having the powers, duties and privileges granted to counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Kiowa County (the municipality) and selected related municipal entities. The related municipal entities discussed below are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

The Kiowa County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council was created under K.S.A. 2-601 and is governed by an elected executive board. The County levies taxes for the support of the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

The Kiowa County Public Library operates the County's library and provides services for the residents of Kiowa County. It was created under K.S.A. 12-1218 and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County.

The related municipal entities discussed below are not included in the County's financial statement but are related municipal entities because they were established to benefit the County and/or its constituents.

The Kiowa County Memorial Hospital Board of Trustees' Fund operates the County's hospital and provides services for the residents of Kiowa County. It was created under K.S.A. 19-4601 and has its own Board of Trustees, who operates independently from the County. The Board of Trustees is responsible for the management and fiscal accountability of the Hospital. The Board is an elected board. The County Commissioners levy taxes for Hospital operations. The Hospital building is titled to the County. Bond issuances for the Hospital's benefit must be approved by the County. The Hospital has a December 31st year end. Separate financial statements have been issued for the Kiowa County Memorial Hospital Board of Trustees' Fund and can be obtained at their offices at 721 W. Kansas Ave., Greensburg, KS 67054.

Southwest Kansas Regional Juvenile Detention Center is a jointly governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Kiowa County has no equity interest nor does the County materially contribute to the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

1. Summary of significant accounting policies (continued)

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *Kansas Municipal Audit and Accounting Guide* 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.

C. Regulatory basis fund types

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

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 receipt sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest funds – used to account for the accumulation of resources, including tax levies and transfers from other funds, for the payment of 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 funds 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 a purely custodial capacity (i.e., payroll clearing fund, county treasurer tax collection accounts, etc.).

1. Summary of significant accounting policies (continued)

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

E. Property taxes and special assessments

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

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

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

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2021, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

1. Summary of significant accounting policies (continued)

   G. Memorandum totals
   Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

2. Stewardship, compliance and accountability

   A. 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 fund, business funds and internal service 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
   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 receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2021. There was a qualifying budget adjustment for grants resulting in additional budget authority for the Ambulance fund of $4,580.

   The legal level of budgetary control is the fund level. 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 adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

   All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
A legal operating budget is not required for capital projects funds, internal service funds, trust funds and the following special purpose and business funds:

Bio-Terrorism Grant
County Clerk's Technology
COVID-19 Grant
Family Planning Grant
Hospital USDA Bond Reserve
Oil & Gas Valuation Depletion Trust
Prosecuting Attorneys' Training
Prosecutors' Trust
Register of Deeds' Technology
Sheriff Donations
Special Law Enforcement Trust
County Treasurer's Technology
Motor Vehicle Operating
Women, Infants and Children Grant
Worthless Check
Health Insurance

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

B. Compliance with finance-related legal and contractual provisions
References made herein to the statutes (K.S.A.) are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney, the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2021.

3. Detailed notes on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	$ 1,363
Carrying amount of deposits	18,778,211
Total cash	$ 18,779,574

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 itself, 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.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

Concentration of credit risk

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

Custodial credit risk - deposits

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

At December 31, 2021, the County's carrying amount of deposits was $18,778,211 and the bank balance was $18,974,137. Of the bank balance, 100% was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,417,687 was covered by federal depository insurance and $17,556,450 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Greensburg State Bank	Haviland State Bank	Centera Bank	Peoples State Bank
FDIC coverage	$ 667,687	$ 250,000	$ 250,000	$ 250,000
Pledged securites at market value	12,463,619	3,994,337	989,380	1,257,738
Total coverage	$ 13,131,306	$ 4,244,337	$ 1,239,380	$ 1,507,738
Funds on deposit	$ 12,577,058	$ 3,951,651	$ 1,079,730	$ 1,365,698
Funds at risk	$ -	$ -	$ -	$ -

The carrying amount of deposits for the Kiowa County Extension Council, a related municipal entity, was $93,450 and the bank balance was $97,851. All of the $97,851 bank balance was covered by federal depository insurance.

The carrying amount of deposits for the Kiowa County Public Library, a related municipal entity, was $135,127 and the bank balance was $135,143. All of the $135,143 bank balance was covered by federal depository insurance.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Credit risk - investments

Custodial credit risk for an investment 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. The County had no investments of this type at December 31, 2021.

B. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2021, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Northern natural chip seal	$ 232,320	$ 232,320	$ -
North city service overlay	464,000	464,000	-
Brenham blacktop project	79,200	79,200	-
Sidewalk, curb, guttering, and west steps concrete	72,780	-	72,780
Courthouse front steps	54,700	-	54,700

C. Long-term debt

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

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/21	Additions	Reductions/ Payments	Balance 12/31/21	Interest Paid
Revenue bond payable:									
Series 2010-A, Hospital	01/15/10	4.000%	2,130,200	12/31/46	$ 1,504,163	$ -	$ 51,434	$ 1,452,729	$ 60,166
Capital leases payable:									
Caterpillar - grader	03/13/14	2.500%	241,953	03/13/21	138,739	-	138,739	-	-
Caterpillar - M-20	03/17/14	2.500%	250,453	04/09/21	140,045	-	140,045	-	3,501
Caterpillar - motorgrader	12/21/15	2.700%	250,825	12/31/22	144,186	-	18,285	125,901	3,893
Caterpillar - motorgrader	06/20/16	2.900%	269,800	06/20/23	174,234	-	19,152	155,082	5,053
Caterpillar - motorgrader	09/30/16	2.865%	249,300	09/16/23	168,161	-	16,140	152,021	4,818
Caterpillar - motorgrader	12/29/16	2.874%	249,300	12/16/23	168,152	-	16,140	152,012	4,833
Caterpillar - motorgrader	10/16/17	3.590%	233,756	10/16/23	151,376	-	20,266	131,110	5,434
Caterpillar - motorgrader	10/16/17	3.590%	233,756	10/16/23	151,376	-	20,266	131,110	5,434
Axon Enterprise - taser	09/17/18	2.030%	14,384	09/17/22	9,108	-	9,108	-	372
Caterpillar - motorgrader	12/21/20	2.603%	302,985	12/21/26	267,840	-	28,089	239,751	7,056
Caterpillar - motorgrader	04/05/21	4.888%	323,844	03/26/27	-	323,844	38,160	285,684	-
Caterpillar - motorgrader	07/04/21	5.550%	289,248	06/28/27	-	289,248	33,419	255,829	-
Total capital leases payable					1,513,217	613,092	497,809	1,628,500	40,394
Total long-term debt					$ 3,017,380	$ 613,092	$ 549,243	$ 3,081,229	$ 100,560

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

	Year 2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	Total
Principal:										
Revenue bonds payable	$ 39,053	$ 40,615	$ 42,046	$ 43,921	$ 45,678	$ 257,109	$ 312,707	$ 380,660	$ 290,940	$ 1,452,729
Capital leases payable	292,727	701,383	78,106	81,411	172,678	302,195	-	-	-	1,628,500
Total principal	331,780	741,998	120,152	125,332	218,356	559,304	312,707	380,660	290,940	3,081,229
Interest:										
Revenue bonds payable	58,109	56,392	55,073	53,241	51,484	228,408	172,929	105,049	25,465	806,150
Capital leases payable	60,832	51,381	28,618	25,314	21,856	15,926	-	-	-	203,927
Total interest	118,941	107,773	83,691	78,555	73,340	244,334	172,929	105,049	25,465	1,010,077
Total principal and interest	$ 450,721	$ 849,771	$ 203,843	$ 203,887	$ 291,696	$ 803,638	$ 485,636	$ 485,709	$ 316,405	$ 4,091,306

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority		
General	Building	19-120	$	97,222
General	Equipment Reserve	19-119		38,477
General	Landfill Closure	19-120		208,515
Ambulance	Equipment Reserve	19-119		20,434
Appraiser	Equipment Reserve	19-119		9,000
Special Bridge	Special Road and Bridge	68-141g		419,826
Special Road and Bridge	Special Machinery and Equipment	68-141g		170,000
Motor Vehicle Operating	General	8-145		22,227
Total			$	985,701

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

The Health Insurance Fund (an internal service fund) accounts for the County's payments on uninsured losses. The County transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future catastrophic losses. The County's group stop loss limit at December 31, 2021, is $728,300.

4. Other information (continued)

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. On September 30, 1997, the County closed the old landfill. In October 2000 the County opened a new landfill. The $867,279 reported as landfill closure and post-closure care liability at December 31, 2021, represents the cumulative amount reported to date based on the use of 81.92 percent of the estimated capacity of the landfill's phase one. The County will recognize the remaining estimated cost of closure and post-closure care of $191,451 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2021. The County estimates approximately 7.69 years remain prior to the closure of the landfill's phase one. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care benefits

Other Post Employment Benefits

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 premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

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

Death and Disability Other Post Employment Benefits

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

D. Compensated absences

The County's policy regarding paid time off permits employees to accumulate paid time off at a rate based on service tenure and scheduled hours worked. The maximum rate is 0.1231 per scheduled hour worked up to 288 hours per year with a maximum carryover of 324 hours. Upon reaching the maximum number of paid time off hours, leave accrual will be changed to extended illness leave and deposited into the employee's extended illness bank until a maximum of 720 hours are attained. Upon termination of employment, employees are entitled to payment for all unused paid time off, and for extended illness bank hours at a rate based on years of service up to 100%. The County's policy is to recognize the costs of paid time off when actually paid.

4. Other information (continued)

E. Defined benefit pension plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Kiowa County, Kansas, were $242,471 for the year ended December 31, 2021.

Net pension liability: At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,609,873. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* 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 assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

4. Other information (continued)

E. Defined benefit pension plan (continued)

Employees of the selected related municipal entities, the Kiowa County Extension Council and the Kiowa County Public Library, also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entities and their employees. Contributions to the pension plan from the Kiowa County Extension Council were $1,899 for the year ended December 31, 2021, and the Council's proportionate share of the collective net pension liability reported by KPERS was $19,055. Contributions to the pension plan from the Kiowa County Public Library were $5,607 for the year ended December 31, 2021, and the Library's proportionate share of the collective net pension liability reported by KPERS was $35,663.

F. Commitments and contingencies

Commitments

In January 2020 the County entered into a five-year agreement for phone and internet services. In 2021 additional equipment and services were being leased under this agreement, resulting in additional charges. Payments under this agreement for the year ended December 31, 2021, totaled $32,582. Future minimum payments requirements are a minimum of $2,552 monthly through June 2024.

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2021.

Litigation

The County is named as a party in various lawsuits. Most of these lawsuits are in the discovery stages and the effect, if any, on the County is not determinable at this time; in the opinion of management, the ultimate outcome of these lawsuits will not have a material adverse effect on the County.

The balance of this page intentionally left blank.

4. Other information (continued)

G. COVID-19

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

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

H. Subsequent events

Subsequent to December 31, 2021, the County agreed to assist the Historical Society with the replacement of the round barn roof in an amount up to $45,000, and entered into contracts for road projects totaling $433,664. In addition, subsequent to December 31, 2021, the County entered into a capital lease for equipment as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity
Capital lease payable:				
Caterpillar - motorgrader	04/21/22	4.466%	$ 257,948	04/21/28

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

Year	Principal	Interest	Total
2022	$ 35,000	$ -	$ 35,000
2023	25,043	9,957	35,000
2024	26,161	8,839	35,000
2025	27,330	7,670	35,000
2026	28,550	6,450	35,000
2027-2031	115,864	9,016	124,880
Total	$ 257,948	$ 41,932	$ 299,880

Regulatory Required Supplemental Information

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

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General	$ 2,860,548	$ -	$ 2,860,548	$ 2,566,537	$ (294,011)
Special Purpose Funds					
Ambulance	180,500	4,580	185,080	185,080	-
Appraiser	325,853	-	325,853	257,283	(68,570)
Building	685,087	-	685,087	3,955	(681,132)
County Health	491,658	-	491,658	322,566	(169,092)
Equipment Reserve	868,692	-	868,692	203,764	(664,928)
Emergency 911 Phone Service	246,797	-	246,797	39,453	(207,344)
Landfill Closure	728,309	-	728,309	-	(728,309)
Noxious Weed	299,369	-	299,369	214,912	(84,457)
Road and Bridge	2,331,845	-	2,331,845	2,074,653	(257,192)
Rural Fire District	401,643	-	401,643	187,243	(214,400)
Sheriff	1,761,908	-	1,761,908	1,549,266	(212,642)
Special Bridge	427,081	-	427,081	427,081	-
Special Road and Bridge	1,690,000	-	1,690,000	1,321,776	(368,224)
Special Road Machinery and Equipment	439,990	-	439,990	186,310	(253,680)
Bond and Interest Fund					
Bond and Interest	299,747	-	299,747	111,600	(188,147)
Business Funds					
Solid Waste	312,790	-	312,790	226,147	(86,643)

General Fund

Fund Description
The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

General government:
- *General and administrative
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Direct election
- *Commons Media Center
- *Employee benefits
- *Community Center
- *Commons Building
- *Agricultural extension
- *Conservation district
- *County fair
- *Historical records
- *Library
- *Services for elderly
- *Swimming pool
- *Economic development
- *CASA

Public safety:
- *County Attorney
- *County Attorney - diversion
- *District court
- *Emergency operations center
- *Weather tower

Health and sanitation:
- *Mental rehabilitation
- *Area mental health

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,997,893	$ 1,854,385	$ 1,598,233	$ 256,152
Intergovernmental receipts	10,644	9,183	15,867	(6,684)
Licenses and fees	65,174	62,364	92,414	(30,050)
Use of money and property	51,238	27,628	10,000	17,628
Other	325,893	338,792	315,000	23,792
Transfers in	23,426	22,227	-	22,227
Total receipts	2,474,268	2,314,579	$ 2,031,514	$ 283,065
Expenditures:				
General government:				
General and administrative	502,057	547,334	$ 585,264	$ (37,930)
County Commission	223,745	264,995	347,307	(82,312)
County Clerk	205,399	203,417	232,574	(29,157)
County Treasurer	198,564	199,614	210,654	(11,040)
Register of Deeds	106,626	110,498	125,892	(15,394)
Direct election	28,208	25,206	47,996	(22,790)
Commons Media Center	40,000	45,000	45,000	-
Employee benefits	2,930	3,537	-	3,537
Community Center	12,006	16,883	26,185	(9,302)
Commons Building	35,827	43,393	46,000	(2,607)
Other agencies - general government	377,500	387,500	393,100	(5,600)
Public safety:				
County Attorney	162,680	169,902	169,717	185
County Attorney - diversion	7,354	14,092	72,414	(58,322)
District court	32,252	53,970	75,000	(21,030)
Emergency operations center	85,401	92,552	142,708	(50,156)
Other agencies - public safety	9,237	15,430	6,000	9,430
Health and sanitation:				
Other agencies - health and sanitation	27,500	29,000	29,000	-
Transfers out	176,509	344,214	305,737	38,477
Total expenditures	2,233,795	2,566,537	$ 2,860,548	$ (294,011)
Receipts over (under) expenditures	240,473	(251,958)		
Unencumbered cash, beginning of year	1,440,032	1,680,505		
Unencumbered cash, end of year	$ 1,680,505	$ 1,428,547		

Special Purpose Funds

Fund Descriptions

Special Purpose funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose funds used by Kiowa County, Kansas, are:

Ambulance:
This fund is used to account for monies used for the operation of the Kiowa County EMS.

Appraiser:
This fund is used to account for monies to maintain and operate an office to carry out the appraisal of all taxable property to determine the tax base upon which taxes may be levied within the County.

Bio-Terrorism Grant:
This fund is used to account for grant funds received for the prevention of bio-terrorism.

Building:
This fund is used to account for monies reserved for future capital improvement requirements as deemed necessary by the County Commissioners.

County Clerk's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

County Health:
This fund is used to account for monies to pay for health services provided by the County.

COVID-19 Grant:
This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the Coronavirus Disease 2019 (COVID-19).

Equipment Reserve:
This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

Emergency 911 Phone Service:
This fund is used to account for proceeds received from a tariff imposed by the County which is collected by the telephone service supplier from all telephone service users. The funds are used to pay for the establishment of a service to provide emergency phone support for police, fire, medical and other emergency situations; and to pay for certain ongoing charges, improvements, equipment and physical enhancements.

Family Planning Grant:
This fund is used to account for grants funds received for health services for family planning.

Hospital USDA Bond Reserve:
This fund is used to account for monies received from the Hospital for debt service reserve as required per the bond agreement.

Special Purpose Funds

(continued)

Landfill Closure:
This fund is used to account for the activities of the County's landfill monitoring programs and future planning for long-term solid waste management programs.

Noxious Weed:
This fund is used to account for monies used in the control of the spread of and eradication of noxious weeds in the County.

Oil & Gas Valuation Depletion Trust:
This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's General fund as oil and gas reserves decline resulting in a decrease in valuation.

Prosecuting Attorneys' Training:
This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

Prosecutors' Trust:
This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for criminal prosecution purposes and costs related thereto.

Register of Deeds' Technology:
This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

Road and Bridge:
This fund is used to account for monies used in the operation of the Road and Bridge department, which is responsible for the building and maintenance of roads and bridges in Kiowa County.

Rural Fire District:
This fund is used to account for monies needed to carry out the operations of the Rural Fire department.

Sheriff:
This fund is used to account for the operation of the Sheriff department and County jail.

Sheriff Donations:
This fund is used to account for donations of monies for use by the Sheriff's department.

Special Bridge:
This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of bridges in the County.

Special Law Enforcement Trust:
This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

Special Purpose Funds

(continued)

Special Road and Bridge:

This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Road Machinery and Equipment:

This fund is used to account for monies from the Road and Bridge funds to be used for purchasing construction equipment for the Road and Bridge department or building bridges within Kiowa County.

County Treasurer's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

Motor Vehicle Operating:

This fund is used to account for funds received from the registration fees collected for the State of Kansas motor vehicle department. The funds are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The funds are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Women, Infants and Children Grant:

This fund is used to account for grant monies for the Women, Infants and Children program in the County.

Worthless Check:

This fund is used to account for fees collected on worthless checks which are to help fund the normal operating expenses of the County Attorney's office.

Note: The County budgets all special purpose funds except for the Bio-Terrorism Grant; County Clerk's Technology, COVID-19 Grant, Family Planning Grant; Hospital USDA Bond Reserve; Oil & Gas Valuation Depletion Trust; Prosecuting Attorneys' Training; Prosecutors' Trust; Register of Deeds' Technology; Sheriff Donations; Special Law Enforcement Trust; County Treasurer's Technology; Motor Vehicle Operating; Women, Infants and Children Grant; and Worthless Check funds.

KIOWA COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 161,427	$ 172,663	$ 173,612	$ (949)
Motor vehicle	7,107	7,453	7,240	213
Delinquent property	1,022	944	-	944
Intergovernmental receipts	-	4,580	4,580	-
Licenses and fees	-	758	-	758
Total receipts	169,556	186,398	$ 185,432	$ 966
Expenditures:				
General government:				
Contractual services	142,305	164,646	$ 185,080	$ (20,434)
Transfers out	49,995	20,434	-	20,434
Total expenditures	192,300	185,080	$ 185,080	$ -
Receipts over (under) expenditures	(22,744)	1,318		
Unencumbered cash, beginning of year	24,109	1,365		
Unencumbered cash, end of year	$ 1,365	$ 2,683		

KIOWA COUNTY, KANSAS
Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 242,458	$ 248,329	$ 249,090	$ (761)
Motor vehicle	12,761	11,752	10,845	907
Delinquent property	1,791	1,700	-	1,700
Other	1,888	3,741	-	3,741
Total receipts	258,898	265,522	$ 259,935	$ 5,587
Expenditures:				
General government:				
Personnel services	190,384	191,484	$ 213,768	$ (22,284)
Contractual services	23,000	23,000	43,200	(20,200)
Commodities	5,330	5,668	18,000	(12,332)
Capital outlay	-	-	10,000	(10,000)
GIS personnel services	27,247	28,061	31,885	(3,824)
GIS capital outlay	-	70	9,000	(8,930)
Transfers out	-	9,000	-	9,000
Total expenditures	245,961	257,283	$ 325,853	$ (68,570)
Receipts over expenditures	12,937	8,239		
Unencumbered cash, beginning of year	138,182	151,119		
Unencumbered cash, end of year	$ 151,119	$ 159,358		

KIOWA COUNTY, KANSAS
Bio-Terrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 9,916	$ 8,525
Expenditures:		
Public safety:		
Commodities	4,822	4,256
Receipts over expenditures	5,094	4,269
Unencumbered cash, beginning of year	11,351	16,445
Unencumbered cash, end of year	$ 16,445	$ 20,714

KIOWA COUNTY, KANSAS
Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ -	$ 22,032	$ -	$ 22,032
Other	2,451	-	-	-
Transfers in	50,000	97,222	97,222	-
Total receipts	52,451	119,254	$ 97,222	$ 22,032
Expenditures:				
General government:				
Capital outlay	33,606	3,955	$ 685,087	$ (681,132)
Receipts over expenditures	18,845	115,299		
Unencumbered cash, beginning of year	690,310	709,155		
Unencumbered cash, end of year	$ 709,155	$ 824,454		

KIOWA COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,126	$ 1,234
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,126	1,234
Unencumbered cash, beginning of year	2,343	3,469
Unencumbered cash, end of year	$ 3,469	$ 4,703

KIOWA COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 197,271	$ 195,385	$ 196,435	$ (1,050)
Motor vehicle	6,202	8,567	8,849	(282)
Delinquent property	1,096	1,248	-	1,248
Intergovernmental receipts	25,367	94,732	5,000	89,732
Licenses and fees	55,005	46,565	50,000	(3,435)
Total receipts	284,941	346,497	$ 260,284	$ 86,213
Expenditures:				
Health and sanitation:				
Personnel services	256,482	234,283	$ 401,658	$ (167,375)
Contractual services	23,607	29,742	50,000	(20,258)
Commodities	8,625	48,541	30,000	18,541
Capital outlay	-	10,000	10,000	-
Total expenditures	288,714	322,566	$ 491,658	$ (169,092)
Receipts over (under) expenditures	(3,773)	23,931		
Unencumbered cash, beginning of year	294,785	291,012		
Unencumbered cash, end of year	$ 291,012	$ 314,943		

KIOWA COUNTY, KANSAS
COVID-19 Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 493,984	$ 240,370
Expenditures:		
General government:		
Contractual services	493,984	-
Receipts over expenditures	-	240,370
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 240,370

KIOWA COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Other	$ 23,172	$ 30,885	$ -	$ 30,885
Transfers in	125,416	67,911	-	67,911
Total receipts	148,588	98,796	$ -	$ 98,796
Expenditures:				
General government:				
Capital outlay	73,852	203,764	$ 868,692	$ (664,928)
Receipts over (under) expenditures	74,736	(104,968)		
Unencumbered cash, beginning of year	852,169	926,905		
Unencumbered cash, end of year	$ 926,905	$ 821,937		

KIOWA COUNTY, KANSAS
Emergency 911 Phone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Tax receipts	$ 59,958	$ 60,830	$ 40,000	$ 20,830
Expenditures:				
Public safety:				
Contractual services	109,589	39,453	$ 246,797	$ (207,344)
Receipts over (under) expenditures	(49,631)	21,377		
Unencumbered cash, beginning of year	173,309	123,678		
Unencumbered cash, end of year	$ 123,678	$ 145,055		

KIOWA COUNTY, KANSAS
Family Planning Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 50,575	$ 31,049
Expenditures:		
Health and sanitation:		
Commodities	41,573	40,621
Receipts over (under) expenditures	9,002	(9,572)
Unencumbered cash, beginning of year	12,866	21,868
Unencumbered cash, end of year	$ 21,868	$ 12,296

KIOWA COUNTY, KANSAS
Hospital USDA Bond Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 287	$ 233
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Receipts over expenditures	287	233
Unencumbered cash, beginning of year	116,152	116,439
Unencumbered cash, end of year	$ 116,439	$ 116,672

KIOWA COUNTY, KANSAS
Landfill Closure Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Other	$ 2,648	$ 4,630	$ -	$ 4,630
Transfers in	51,088	208,515	208,515	-
Total receipts	53,736	213,145	$ 208,515	$ 4,630
Expenditures:				
Health and sanitation:				
Contractual services	-	-	$ 728,309	$ (728,309)
Receipts over expenditures	53,736	213,145		
Unencumbered cash, beginning of year	468,706	522,442		
Unencumbered cash, end of year	$ 522,442	$ 735,587		

KIOWA COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 186,933	$ 218,282	$ 219,527	$ (1,245)
Motor vehicle	11,325	9,490	8,386	1,104
Delinquent property	1,612	1,559	-	1,559
Other	2,664	17,627	-	17,627
Total receipts	202,534	246,958	$ 227,913	$ 19,045
Expenditures:				
Public works:				
Personnel services	131,166	150,550	$ 158,869	$ (8,319)
Contractual services	14,310	12,748	21,000	(8,252)
Commodities	81,787	49,614	113,500	(63,886)
Capital outlay	-	2,000	6,000	(4,000)
Total expenditures	227,263	214,912	$ 299,369	$ (84,457)
Receipts over (under) expenditures	(24,729)	32,046		
Unencumbered cash, beginning of year	159,372	134,643		
Unencumbered cash, end of year	$ 134,643	$ 166,689		

KIOWA COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
General government:		
Transfers out	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	253,346	253,346
Unencumbered cash, end of year	$ 253,346	$ 253,346

KIOWA COUNTY, KANSAS
Prosecuting Attorneys' Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,149	$ 2,332
Expenditures:		
Public safety:		
Contractual services	1,061	1,305
Receipts over expenditures	1,088	1,027
Unencumbered cash, beginning of year	5,013	6,101
Unencumbered cash, end of year	$ 6,101	$ 7,128

KIOWA COUNTY, KANSAS
Prosecutors' Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ 55,016
Expenditures:		
Public safety:		
Commodities	637	27,020
Receipts over (under) expenditures	(637)	27,996
Unencumbered cash, beginning of year	19,650	19,013
Unencumbered cash, end of year	$ 19,013	$ 47,009

KIOWA COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 4,504	$ 4,938
Expenditures:		
General government:		
Capital outlay	159	4,380
Receipts over expenditures	4,345	558
Unencumbered cash, beginning of year	36,002	40,347
Unencumbered cash, end of year	$ 40,347	$ 40,905

KIOWA COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,403,460	$ 1,310,467	$ 1,313,427	$ (2,960)
Motor vehicle	70,888	67,974	62,828	5,146
Delinquent property	10,542	10,533	-	10,533
Intergovernmental receipts	273,076	307,233	238,209	69,024
Contract proceeds	215,000	215,000	215,000	-
Other	21,950	4,302	-	4,302
Total receipts	1,994,916	1,915,509	$ 1,829,464	$ 86,045
Expenditures:				
Public works:				
Personnel services	1,081,195	1,103,230	$ 1,276,845	$ (173,615)
Contractual services	119,849	141,216	165,000	(23,784)
Commodities	295,099	432,224	550,000	(117,776)
Capital outlay	285,536	397,983	340,000	57,983
Transfers out	141,350	-	-	-
Total expenditures	1,923,029	2,074,653	$ 2,331,845	$ (257,192)
Receipts over (under) expenditures	71,887	(159,144)		
Unencumbered cash, beginning of year	907,734	979,621		
Unencumbered cash, end of year	$ 979,621	$ 820,477		

KIOWA COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 154,445	$ 157,567	$ 158,063	$ (496)
Motor vehicle	5,043	5,361	4,984	377
Delinquent property	805	547	-	547
Other	200	1,000	-	1,000
Total receipts	160,493	164,475	$ 163,047	$ 1,428
Expenditures:				
Public safety:				
Personnel services	48,102	48,237	$ 47,000	$ 1,237
Contractual services	29,189	34,999	13,000	21,999
Commodities	31,154	48,407	25,000	23,407
Capital outlay	93,134	55,600	316,643	(261,043)
Total expenditures	201,579	187,243	$ 401,643	$ (214,400)
Receipts under expenditures	(41,086)	(22,768)		
Unencumbered cash, beginning of year	172,959	131,873		
Unencumbered cash, end of year	$ 131,873	$ 109,105		

KIOWA COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,524,865	$ 1,676,525	$ 1,686,102	$ (9,577)
Motor vehicle	77,760	72,389	68,421	3,968
Delinquent property	10,318	8,913	-	8,913
Intergovernmental receipts	3,465	17,718	-	17,718
Licenses and fees	940	1,524	-	1,524
Total receipts	1,617,348	1,777,069	$ 1,754,523	$ 22,546
Expenditures:				
Sheriff:				
Personnel	958,368	959,641	$ 1,114,549	$ (154,908)
Contractual	171,685	206,942	150,000	56,942
Commodities	56,538	64,009	65,000	(991)
Capital outlay	31,967	22,578	35,000	(12,422)
Sheriff - Jail:				
Personnel	312,003	241,322	317,607	(76,285)
Contractual	48,886	31,865	49,502	(17,637)
Commodities	29,788	21,812	26,250	(4,438)
Capital outlay	3,951	1,097	4,000	(2,903)
Total expenditures	1,613,186	1,549,266	$ 1,761,908	$ (212,642)
Receipts over expenditures	4,162	227,803		
Unencumbered cash, beginning of year	156,243	160,405		
Unencumbered cash, end of year	$ 160,405	$ 388,208		

KIOWA COUNTY, KANSAS
Sheriff Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 500	$ 450
Expenditures:		
Public safety:		
Commodities	145	707
Receipts over (under) expenditures	355	(257)
Unencumbered cash, beginning of year	1,053	1,408
Unencumbered cash, end of year	$ 1,408	$ 1,151

KIOWA COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 48,408	$ -	$ -	$ -
Expenditures:				
Public works:				
Contractual	-	7,118	$ 88,500	$ (81,382)
Capital outlay	-	137	338,581	(338,444)
Transfers out	-	419,826	-	419,826
Total expenditures	-	427,081	$ 427,081	$ -
Receipts over (under) expenditures	48,408	(427,081)		
Unencumbered cash, beginning of year	515,581	563,989		
Unencumbered cash, end of year	$ 563,989	$ 136,908		

KIOWA COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 2,090	$ 181,110
Expenditures:		
Public safety:		
Contractual	-	27,021
Commodities	-	95,320
Total expenditures	-	122,341
Receipts over expenditures	2,090	58,769
Unencumbered cash, beginning of year	3,758	5,848
Unencumbered cash, end of year	$ 5,848	$ 64,617

KIOWA COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 823,317	$ 1,042,849	$ 1,048,826	$ (5,977)
Motor vehicle	21,399	34,430	36,939	(2,509)
Delinquent property	4,291	5,303	-	5,303
Intergovernmental receipts	-	48,523	-	48,523
Other	50	-	-	-
Transfers in	-	419,826	-	419,826
Total receipts	849,057	1,550,931	$ 1,085,765	$ 465,166
Expenditures:				
Public works:				
Contractual	335	165	$ 20,000	$ (19,835)
Commodities	49,166	277,076	500,000	(222,924)
Capital outlay	969,798	874,535	1,000,000	(125,465)
Transfer out	170,000	170,000	170,000	-
Total expenditures	1,189,299	1,321,776	$ 1,690,000	$ (368,224)
Receipts over (under) expenditures	(340,242)	229,155		
Unencumbered cash, beginning of year	656,213	315,971		
Unencumbered cash, end of year	$ 315,971	$ 545,126		

KIOWA COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Other	$ 17,845	$ 80,350	$ -	$ 80,350
Transfers in	311,350	170,000	170,000	-
Total receipts	329,195	250,350	$ 170,000	$ 80,350
Expenditures:				
Public works:				
Capital outlay	26,996	186,310	$ 439,990	$ (253,680)
Receipts over expenditures	302,199	64,040		
Unencumbered cash, beginning of year	99,990	402,189		
Unencumbered cash, end of year	$ 402,189	$ 466,229		

KIOWA COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,126	$ 1,234
Expenditures:		
General government:		
Capital outlay	800	-
Receipts over expenditures	326	1,234
Unencumbered cash, beginning of year	6,144	6,470
Unencumbered cash, end of year	$ 6,470	$ 7,704

KIOWA COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 29,137	$ 29,263
Expenditures:		
General government:		
Personnel	5,167	5,280
Commodities	1,743	1,623
Transfers out	23,426	22,227
Total expenditures	30,336	29,130
Receipts over (under) expenditures	(1,199)	133
Unencumbered cash, beginning of year	23,426	22,227
Unencumbered cash, end of year	$ 22,227	$ 22,360

KIOWA COUNTY, KANSAS
Women, Infants and Children Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 155,871	$ 114,929
Expenditures:		
Health and sanitation:		
Commodities	151,411	114,588
Receipts over expenditures	4,460	341
Unencumbered cash, beginning of year	30,783	35,243
Unencumbered cash, end of year	$ 35,243	$ 35,584

KIOWA COUNTY, KANSAS
Worthless Check Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 10	$ -
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	10	-
Unencumbered cash, beginning of year	592	602
Unencumbered cash, end of year	$ 602	$ 602

Bond and Interest Fund

Fund Description

The Bond and Interest fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

KIOWA COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Hospital reimbursement	$ 111,600	$ 111,600	$ 299,734	$ (188,134)
Expenditures:				
General government:				
Hospital revenue bond	111,600	111,600	$ 299,747	$ (188,147)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	13	13		
Unencumbered cash, end of year	$ 13	$ 13		

Business Funds

Fund Description

The Business funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County Commissioners is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commissioners have decided that periodic determination of net income is appropriate for accountability purposes.

The Business funds used by Kiowa County, Kansas, are:

Solid Waste:

This fund is used to account for the activities of the County's landfill operations.

Health Insurance:

This fund is an internal service fund used to account for monies for the employee health costs. Note: The County does not budget for this fund.

KIOWA COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 192,017	$ 278,037	$ 279,575	$ (1,538)
Motor vehicle	9,711	9,151	8,613	538
Delinquent property	1,663	2,025	-	2,025
User fees	17,997	6,104	25,000	(18,896)
Total receipts	221,388	295,317	$ 313,188	$ (17,871)
Expenditures:				
Health and sanitation:				
Personnel services	205,357	174,049	$ 197,790	$ (23,741)
Contractual services	15,713	21,670	45,000	(23,330)
Commodities	17,108	30,428	35,000	(4,572)
Capital outlay	-	-	35,000	(35,000)
Total expenditures	238,178	226,147	$ 312,790	$ (86,643)
Receipts over (under) expenditures	(16,790)	69,170		
Unencumbered cash, beginning of year	82,128	65,338		
Unencumbered cash, end of year	$ 65,338	$ 134,508		

KIOWA COUNTY, KANSAS
Health Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Premiums	$ 816,766	$ 778,543
Use of money and property	2,401	2,592
Total receipts	819,167	781,135
Expenditures:		
General government:		
Claims paid	440,845	600,001
Receipts over expenditures	378,322	181,134
Unencumbered cash, beginning of year	786,246	1,164,568
Unencumbered cash, end of year	$ 1,164,568	$ 1,345,702

Related Municipal Entities

Fund Description

Related municipal entities are legally separate from the County. Each related municipal entity has a December 31st year end. Neither related municipal entity is subject to a legally adopted annual operating budget; however, internal operating budget information is presented for the Kiowa County Extension Council.

The related municipal entities included by Kiowa County, Kansas, are:

Kiowa County Extension Council:

The Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected board. The County levies taxes for the support of the Council. Kansas State University provides the Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Kiowa County Public Library:

The Library Board operates the County's libraries and provides services for the residents of Kiowa County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library buildings are titled to the County. Bond issuances for the Library's benefit must be approved by the County.

KIOWA COUNTY, KANSAS
Kiowa County Extension Council
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Internal Budget*	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 158,696	$ 145,505	$ 126,000	$ 19,505
Use of money and property	34	-	-	-
Other	3,401	2,584	-	2,584
Total receipts	162,131	148,089	$ 126,000	$ 22,089
Expenditures:				
Culture and recreation:				
Personnel services	152,451	96,043	$ 152,000	$ (55,957)
Contractual services	1,364	1,273	7,000	(5,727)
Commodities	9,101	7,120	15,286	(8,166)
Capital outlay	3,407	1,861	9,750	(7,889)
Total expenditures	166,323	106,297	$ 184,036	$ (77,739)
Receipts over (under) expenditures	(4,192)	41,792		
Unencumbered cash, beginning of year	55,850	51,658		
Unencumbered cash, end of year	$ 51,658	$ 93,450		

* Note: This is an internal operating budget only. The Extension Council is not subject to a legal budget.

KIOWA COUNTY, KANSAS
Kiowa County Public Library
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 109,201	$ 111,454
Licenses and fees	2,137	2,343
Use of money and property	110	93
Other	5,287	6,153
Total receipts	116,735	120,043
Expenditures:		
Culture and recreation:		
Personnel services	90,056	96,390
Contractual services	4,528	3,350
Commodities	17,584	28,997
Total expenditures	112,168	128,737
Receipts over (under) expenditures	4,567	(8,694)
Unencumbered cash, beginning of year	139,254	143,821
Unencumbered cash, end of year	$ 143,821	$ 135,127

Agency Funds

Fund Description
The Agency funds are used to account for assets held by the County as an agent for other funds.

The Agency funds used by Kiowa County, Kansas, are:

District Court:
This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Law Library:
This fund is used to account for funds used in the operation of the County's law library.

County Health Aid:
This fund is used to account for gifts received from donors whom have specifically restricted the use of the funds to be allocated at the discretion of the County Health Administrators.

County Health Kids Count:
This fund is used to account for funds received from participating agencies to provide services to families in crisis and youth at risk.

Sheriff Special Investigations:
This fund is used to account for special investigations' transactions by the Sheriff's department.

Sheriff Inmate:
This fund is used to account for monies held in trust for inmates. It is also used to account for the commissary transactions prior to forwarding profits to the County's General fund.

County Treasurer – Driver's License:
This fund is used to account for processing of driver's licenses by the County Treasurer's office.

County Treasurer – Heritage Trust Fund:
This fund is used to account for fees allocated to the Heritage Trust Fund from mortgage registration fees.

County Treasurer – Inmate Trust Fund:
This fund is used to account for monies held in trust for inmates.

County Treasurer – Wildlife and Parks:
This fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: annual camping permits, archery permits, fish and game licenses, waterfowl stamps, turkey licenses, boat permits, rattlesnake permits and trout permits. The fees collected are remitted to the State of Kansas.

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:
This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

Agency Funds

(continued)

County Treasurer – Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, 16/20M vehicle tax, commercial motor vehicle tax, motor vehicle registration tax, recreational vehicle tax, mineral production tax, rental and excise tax, and delinquent tax.

County Treasurer – Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, June, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

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

	Cash Balance 01/01/21	Receipts	Disburse-ments	Cash Balance 12/31/21
Agency Funds:				
District Court	$ 20,308	$ 443,180	$ 420,070	$ 43,418
Law Library	92,634	8,946	3,124	98,456
County Health Aid	5,441	200	-	5,641
County Health Kids Count	25,544	4,900	7,906	22,538
Sheriff Special Investigations	1,305	340	1,020	625
Sheriff Inmate	8,772	133,255	118,792	23,235
County Treasurer:				
Driver's License	34	8,775	8,783	26
Heritage Trust Fund	538	2,469	2,366	641
Inmate Trust Fund	16,453	4,847	1,216	20,084
Wildlife and Parks	64	3,753	3,737	80
Motor Vehicle Fees and Sales Tax Collections	22,317	708,271	717,257	13,331
Tax Collections	8,329,591	13,195,697	12,778,822	8,746,466
Tax Distributions	-	6,204,851	6,204,851	-
Total	$ 8,523,001	$ 20,719,484	$ 20,267,944	$ 8,974,541

Other Supplemental Information

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,673,054	$ 1,411,895	$ 1,413,530	$ (1,635)
Motor vehicle	68,907	76,811	74,703	2,108
Delinquent property	13,025	15,824	-	15,824
Interest and fees:				
Delinquent	23,756	48,974	10,000	38,974
Local sales	219,151	300,881	100,000	200,881
Total taxes	1,997,893	1,854,385	1,598,233	256,152
Intergovernmental receipts:				
Local alcoholic liquor	-	-	867	(867)
Mineral production tax	10,644	9,183	15,000	(5,817)
Total intergovernmental receipts	10,644	9,183	15,867	(6,684)
Licenses and fees:				
Officers' fees	65,174	62,364	92,414	(30,050)
Use of money and property:				
Interest on investments	51,238	27,628	10,000	17,628
Other:				
Contract proceeds	285,000	285,000	285,000	-
Other	40,893	53,792	30,000	23,792
Total other	325,893	338,792	315,000	23,792
Transfers in	23,426	22,227	-	22,227
Total receipts	**$ 2,474,268**	**$ 2,314,579**	**$ 2,031,514**	**$ 283,065**
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ 255,981	$ 261,680	$ 277,264	$ (15,584)
Contractual services	225,681	247,365	250,000	(2,635)
Commodities	20,395	20,934	23,000	(2,066)
Capital outlay	-	17,355	35,000	(17,645)
Total general and administrative	502,057	547,334	585,264	(37,930)

(continued)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
County Commission:				
Personnel services	$ 146,011	$ 165,253	$ 204,807	$ (39,554)
Contractual services	75,637	98,134	113,500	(15,366)
Commodities	1,397	1,608	19,000	(17,392)
Capital outlay	700	-	10,000	(10,000)
Total County Commission	223,745	264,995	347,307	(82,312)
County Clerk:				
Personnel services	197,589	195,431	222,884	(27,453)
Contractual services	1,947	2,326	3,060	(734)
Commodities	5,409	5,349	4,590	759
Capital outlay	454	311	2,040	(1,729)
Total County Clerk	205,399	203,417	232,574	(29,157)
County Treasurer:				
Personnel services	191,320	190,156	197,654	(7,498)
Contractual services	4,547	6,207	6,900	(693)
Commodities	2,697	3,251	6,100	(2,849)
Total County Treasurer	198,564	199,614	210,654	(11,040)
Register of Deeds:				
Personnel services	99,967	102,728	108,592	(5,864)
Contractual services	3,765	3,072	7,900	(4,828)
Commodities	2,894	4,698	4,400	298
Capital outlay	-	-	5,000	(5,000)
Total Register of Deeds	106,626	110,498	125,892	(15,394)
Direct election:				
Personnel services	10,804	9,629	14,276	(4,647)
Commodities	17,404	15,577	21,480	(5,903)
Capital outlay	-	-	12,240	(12,240)
Total direct election	28,208	25,206	47,996	(22,790)
Commons Media Center:				
Contractual services	40,000	45,000	45,000	-
Employee benefits:				
Health insurance	2,472	2,926	-	2,926
Other	458	611	-	611
Total employee benefits	2,930	3,537	-	3,537

(continued)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Community Center:				
Personnel services	$ -	$ -	$ 300	$ (300)
Contractual services	5,345	12,336	19,000	(6,664)
Commodities	6,661	3,343	3,000	343
Capital outlay	-	1,204	3,885	(2,681)
Total Community Center	12,006	16,883	26,185	(9,302)
Commons Building:				
Contractual services	33,249	40,509	40,000	509
Commodities	1,323	2,209	4,000	(1,791)
Capital outlay	1,255	675	2,000	(1,325)
Total Commons Building	35,827	43,393	46,000	(2,607)
Other agencies:				
Agricultural extension	123,000	126,000	126,000	-
Conservation district	15,000	15,000	15,000	-
County fair	18,500	18,500	18,500	-
Historical records	35,000	40,000	40,000	-
Library	108,000	110,000	110,000	-
Services for elderly	68,000	68,000	68,000	-
Swimming pool	10,000	10,000	10,000	-
Economic development	-	-	5,000	(5,000)
CASA	-	-	600	(600)
Total other agencies	377,500	387,500	393,100	(5,600)
Total general government	**1,732,862**	**1,847,377**	**2,059,972**	**(212,595)**
Public safety:				
County Attorney:				
Personnel services	160,828	168,367	162,177	6,190
Contractual services	1,852	1,535	1,500	35
Commodities	-	-	4,040	(4,040)
Capital outlay	-	-	2,000	(2,000)
Total County Attorney	162,680	169,902	169,717	185
County Attorney - diversion:				
Contractual services	7,354	14,092	12,193	1,899
Commodities	-	-	2,500	(2,500)
Capital outlay	-	-	57,721	(57,721)
Total County Attorney - diversion	7,354	14,092	72,414	(58,322)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
District court:				
Contractual services	$ 21,434	$ 36,056	$ 66,900	$ (30,844)
Commodities	10,047	17,914	3,600	14,314
Capital outlay	771	-	4,500	(4,500)
Total district court	32,252	53,970	75,000	(21,030)
Emergency operations center:				
Personnel services	60,173	63,874	102,708	(38,834)
Contractual services	10,598	10,221	15,000	(4,779)
Commodities	14,630	12,455	12,500	(45)
Capital outlay	-	6,002	12,500	(6,498)
Total emergency operations center	85,401	92,552	142,708	(50,156)
Other agencies:				
Weather tower	9,237	15,430	6,000	9,430
Total public safety	**296,924**	**345,946**	**465,839**	**(119,893)**
Health and sanitation:				
Other agencies:				
Mental rehabilitation	2,500	2,750	2,750	-
Area mental health	25,000	26,250	26,250	-
Total other agencies	27,500	29,000	29,000	-
Total health and sanitation	**27,500**	**29,000**	**29,000**	**-**
Transfers out	**176,509**	**344,214**	**305,737**	**38,477**
Total expenditures	**$ 2,233,795**	**$ 2,566,537**	**$ 2,860,548**	**$ (294,011)**

KIOWA COUNTY, KANSAS
Reconciliation of 2020 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2021

2020 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 12,914,061
Supplemental tax roll		12
2020 taxes abated		(11,084)
2020 tax roll as adjusted		$ 12,902,989
2020 Tax Roll Accounted For:		
2020 current tax collections		$ 12,769,718
Delinquent taxes:		
Personal property tax warrants	$ 13,973	
Real estate taxes	119,298	133,271
2020 total tax roll		$ 12,902,989