COUNTY OF ALLEN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2021

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

TABLE OF CONTENTS

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

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

TABLE OF CONTENTS

Item	Page Number
Business Funds	
Solid Waste Fund	50
Trust Funds	
Special Auto Fund	51
Prosecuting Attorney Training Fund	52
Special Law Enforcement Trust Fund	53
Register of Deeds Technology Fund	54
Sheriff VIN Fees Fund	55
CERT Donations Fund	56
Drug Court Fund	57
Sheriff Special Forfeiture Trust Fund	58
County Clerk Technology Fund	59
County Treasurer Technology Fund	60
Prosecuting Attorney Trust Fund	61
Prosecuting Attorney Check Fees Fund	62
Community Development Block Grant Fund	63
SPARK Program Fund	64
American Rescue Plan Fund	65
Lee Murren Trust Fund	66
LaHarpe Senior Center Trust Fund	67
Iola Senior Center Trust Fund	68
Moran Senior Center Trust Fund	69
Shelter Grants Fund	70
Employee Benefit Trust Fund	71
Diversion Fees Fund	72
Hazardous Material Grant Fund	73
Landfill Closure Trust Fund	74
911 Education Donation Fund	75
Wind Farm Contribution Fund	76
Schedule 3	
Summary of Cash Receipts, Disbursements and Balances - Fiduciary Funds	77-79

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Allen County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Allen County, Kansas, as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated September 24, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

December 13, 2022

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 1,974,819	4,983,587	6,330,341	628,065	327,386	955,451
Special Purpose:						
Ambulance	303,807	662,502	625,612	340,697	2,615	343,312
Airport	212,422	605,264	342,963	474,723	2,252	476,975
Appraiser's Cost	79,341	354,447	383,421	50,367	9,954	60,321
Conservation District	691	40,059	40,000	750		750
Direct Election	54,374	146,140	135,534	64,980	1,459	66,439
EMS Tax Lid Reserve	25,981		25,981			
Health	2,419	115,170	115,000	2,589		2,589
Historical Society	1,907	51,753	51,500	2,160		2,160
Mental Health	2,581	154,631	153,588	3,624		3,624
Hospital Sales Tax	313,271	1,564,775	590,552	1,287,494	476,268	1,763,762
Law Enforcement Tax Lid Reserve	82,248		82,248			
Intellectual Disabilities	1,847	70,175	70,000	2,022		2,022
Noxious Weed	86,664	92,168	75,890	102,942	2,211	105,153
Road and Bridge	1,539,098	4,321,880	3,824,005	2,036,973	95,523	2,132,496
Rural Fire District No. 2		174,267	174,267			
Rural Fire District No. 3		39,671	38,845	826		826
Rural Fire District No. 4	435	80,191	80,626			
Service Program for the Elderly	214,948	185,317	256,034	144,231	98,737	242,968
General Transportation		6,160	6,160		1,235	1,235
Special Alcohol Program	18,428	12,941		31,369		31,369
Special Bridge	1,743,499	217,212	77,137	1,883,574	1,024	1,884,598
Special Liability	117,552	11,562	28,711	100,403		100,403
Special Park and Recreation	761	919		1,680		1,680
Special Equipment Reserve	40,508			40,508		40,508
Special Machinery	2,108,740	600,000	88,161	2,620,579		2,620,579
Sewer District No 1	146,564	16,611	14,360	148,815		148,815
Sewer District No 2	71,931	14,814	24,127	62,618	67	62,685
Emergency Telephone Service	109,814	91,341	88,657	112,498		112,498
Business:						
Solid Waste	4,607,740	2,445,195	1,400,765	5,652,170	37,696	5,689,866
Trusts:						
Special Auto	5,307	105,522	100,251	10,578	1,384	11,962
Prosecuting Attorney Training	17,538	3,434	1,561	19,411		19,411
Special Law Enforcement Trust	18,356	12,497	11,377	19,476		19,476
Register of Deeds Technology	43,052	25,672	14,556	54,168	564	54,732
Sheriff VIN Fees	17,103	18,760	24,399	11,464	976	12,440
C.E.R.T. Donations	237			237		237
Drug Court	32,570	205,301	206,299	31,572	10,173	41,745
Sheriff Special Forfeiture Trust	7,045	1,537	5,126	3,456		3,456

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

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
County Clerk Technology	2,470	3,564		6,034		6,034
County Treasurer Technology	12,895	3,564	573	15,886		15,886
Prosecuting Attorney Trust	10,516			10,516		10,516
Prosecuting Attorney Check Fees	13,054	425		13,479		13,479
Community Development Block Grant		26,443	26,443			
SPARK Program Grant	2,000		2,000			
American Rescue Plan		1,201,267	60,156	1,141,111	774	1,141,885
Lee Murren Trust	8,655			8,655		8,655
LaHarpe Senior Center Trust	3,238			3,238		3,238
Iola Senior Center Trust	5,705			5,705		5,705
Moran Senior Center Trust	5			5		5
Shelter Grants		78,155	78,155			
Employee Benefit Trust	915,018	1,147,553	969,726	1,092,845		1,092,845
Diversion Fees	128,139	18,404	13,686	132,857		132,857
Hazardous Material Grant	5,464			5,464		5,464
Landfill Closure Trust	1,200,291	28,260	3,210	1,225,341		1,225,341
911 Education Donation	6,190	111	2,875	3,426		3,426
Wind Farm Contribution	250,000	250,000	200,000	300,000		300,000
Total Primary Government (1)	16,567,238	20,189,221	16,844,878	19,911,581	1,070,298	20,981,879

Composition of Cash:	
Cash and Cash Items on Hand	2,700
Certificates of Deposit	2,154,301
Demand Deposits	33,845,573
Less: Agency Funds	(15,020,694)
Adjustment for Rounding	(1)
Total Primary Government (1)	20,981,879

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

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

B. Basis of Presentation

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

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

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

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

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

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

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

C. Basis of Accounting

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

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

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

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2021, the County had no such amendments.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following special revenue funds:

EMS Tax Lid Reserve Fund
Law Enforcement Tax Lid Reserve Fund
Special Equipment Reserve Fund
Special Machinery Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

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

Property Taxes and Other Receivables

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

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

Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

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

The County held no investments at December 31, 2021.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. In addition to this statutory provision, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

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

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2021, the carrying amount of the County's deposits was $35,999,874 and the bank balance was $36,414,328. Of the bank balance, $1,975,341 was secured by federal depository insurance, $34,438,705 was collateralized securities held by the pledging financial institution's agents in the County's name, and the remaining $282 was unsecured.

Inventories and Prepaid Expenses

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

Long-Term Debt

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

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

Reimbursed Expenses

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

Vacation and Sick Pay

The County's policies regarding vacation pay permit employees to accumulate a maximum of 168 hours of vacation time on their anniversary date (the date the vacation amounts reset), depending on longevity and varying by department. Policies prohibit payment for vacation time in lieu of time off, however, with special authority of the County Commission, employees may accumulate up to 224 hours of vacation time leave, again, depending on longevity and varying by department. Failure to use excess accrued vacation time can result in the loss of the excess hours. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination.

The County’s policies regarding sick leave permit employees to accumulate a maximum of 720 hours sick leave. At the end of each year, hours over 720 are paid to the employee at 50% of the employee's rate of pay. If, at the time of termination, an employee has been employed with the County longer than five years, they are paid for 50% of this accumulated sick pay at the rate of pay in effect upon termination.

Interfund Transactions

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

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

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

Deposits exceeded the available depository security at the Piqua State Bank, in the amount of $282, at December 31, 2021.

Compliance with Kansas Budget Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

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

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

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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 an annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $687,126 for KPERS for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $2,821,433. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

General Long-Term Debt

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease Obligations:									
Jail Building Refinance	2.00-3.125%	12/10/13	$ 1,720,000	02/01/23	610,000		195,000	415,000	15,894
Hospital Facility Refinance	1.10-5.15%	12/01/11	25,000,000	12/01/36	23,185,000		1,420,000	21,765,000	897,070
Total Contractual Indebtedness					23,795,000	0	1,615,000	22,180,000	912,964

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

Capital Lease Obligations	2022	2023	2024	2025	2026
Principal	$ 1,570,000	1,630,000	1,480,000	1,545,000	1,610,000
Interest	866,023	801,414	736,792	672,055	603,870
Total	2,436,023	2,431,414	2,216,792	2,217,055	2,213,870

Capital Lease Obligations (continued)	2027-2031	2032-2036	Total
Principal	6,795,000	7,550,000	22,180,000
Interest	2,062,758	753,637	6,496,549
Total	8,857,758	8,303,637	28,676,549

The payments shown here are the total principal and interest payments due each year under the County's lease agreements with the Public Building Commission. However, under the provisions of an agreement with St. Luke's Health System, St. Luke's assumed responsibility for making the principal and interest payments on the Hospital Facility Lease as of July 1, 2020, with these payments being made from operating revenues of the Allen County Hospital, which became part of the St. Luke's Health System at that time. In the event that St. Luke's is unable to make these payments, the County is contingently liable for making the payments. See Note 6 below for further information.

C. Operating Transfers:

From	To	Statutory Authority	Amount
Special Auto Fund	General Fund	K.S.A. 8-145	$ 6,496
General Fund	General Transportation Fund	Resolution	6,160
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	600,000
Diversion Fees Fund	Drug Court Fund	Resolution	10,000

Note 4 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

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

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Pending Litigation

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

Note 5 Closure and Postclosure Care Costs of Landfill

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The most recent engineering estimates of post closure costs over this thirty year period are in the amount of $4,139,825 and estimated cost for providing the cover of the landfill is $3,850,754 (including C/D Landfill and Tire Landfill) for a total closure and postclosure cost of $7,990,579. Engineering estimates place the total capacity of the landfill at 6,573,500 cubic yards, and previously used capacity is estimated at 1,658,237 cubic yards (25.23%). The total capacity only includes the area currently permitted to receive waste. The remaining 4,915,263 cubic yards (74.77%) of unused capacity has an estimated useful life of 51 years. These amounts are based on engineering estimates of what it would cost to perform all closure and postclosure care in 2021. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a regulatory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of $2,016,023 would have been recognized based on 25.23% of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been $5,974,556.

As of December 31, 2021 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, however, they have levied a special countywide sales tax, approved by the voters of the County, to help provide funding sources for the landfill operation. The County is also receiving tipping fees from other counties in the surrounding area, which are disposing of their solid waste in the Allen County landfill. The County has established a trust fund to accumulate cash for the purpose of financing the closure and post closure costs of the municipal solid waste landfill. As of December 31, 2021, the trust fund has a balance of $1,225,341. The solid waste fund unencumbered cash balance as of December 31, 2021 was $5,652,170.

Note 6 Public Building Commission

During 2002, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The original purpose of this PBC was to issue $2,900,000 in revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a Lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. See Note 3, above, for further information on this lease agreement

In December, 2011, the PBC issued $10,000,000 in revenue bonds in connection with the construction of a new County Hospital. An additional $15,000,000 in revenue bonds were issued in January, 2012. In December, 2011, the County entered into a lease agreement with the PBC for the acquisition of the Hospital facility. In 2012, the County began levying a special sales tax, the proceeds of which were to be used, together with revenues generated by the Hospital and sales tax contributed by the City of Iola, to make rental payments in an amount sufficient for the PBC to retire the issued bonds. In the event the contributions from the Hospital and the City of Iola are insufficient to allow the PBC to make the required debt payments, the County is liable for any shortfall. In December, 2017, the PBC refinanced the outstanding bonds issued in 2011 and 2012. This resulted in a restructure of the lease agreement with the County as shown above.

Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

On July 1, 2020, St. Luke's Health System assumed management responsibilities for the Allen County Hospital, and also assumed responsibility for making the principal and interest payments under the lease agreement between the County and the Public Building Commission. At that time, the County discontinued using its sales tax to pay a portion of the principal and interest on the lease agreement, and, instead, will use those funds for repairs and maintenance on the hospital facility itself. This sales tax was renewed by the voters of the County in August, 2020 and extended through December 31, 2025. The City of Iola's sales tax, which had been used to pay a portion of the outstanding lease payments, expired in 2020 and was not renewed. The payments from St. Luke's Health System are placed into a trust account with Security Bank of Kansas City and used to make the required principal and interest payments on the lease agreement as they are due. A summary of the transactions for that trust account is shown below:

Escrow Bond Fund Balance, January 1, 2021	$	1,730,734
Received:		
Interest Income		988
Payments from St. Luke's Health System		2,256,612
Disbursed:		
Principal and Interest Payments on Lease		2,317,070
Escrow Bond Fund Balance, December 31, 2020		1,671,264

Note 7 COVID-19

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

As a result of COVID-19, the State of Kansas received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties in Kansas through Strengthening People and Revitalizing Kansas (SPARK) Program. SPARK's first round distribution was to local governments in the amount of $400 million. The County received CRF funding in the amount of $1,201,267. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

Note 8 Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through December 13, 2022, the date the financial statement was available for issue.

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

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	$ 7,527,684		7,527,684	6,330,341	1,197,343
Special Purpose:					
Ambulance	664,911		664,911	625,612	39,299
Airport	483,901		483,901	342,963	140,938
Appraiser's Cost	405,114		405,114	383,421	21,693
Conservation District	40,000		40,000	40,000	
Direct Election	179,967		179,967	135,534	44,433
Health	115,000		115,000	115,000	
Historical Society	51,500		51,500	51,500	
Mental Health	153,588		153,588	153,588	
Hospital Sales Tax	650,000		650,000	590,552	59,448
Intellectual Disabilities	70,000		70,000	70,000	
Noxious Weed	127,991		127,991	75,890	52,101
Road and Bridge	4,436,008		4,436,008	3,824,005	612,003
Rural Fire District No. 2	175,700		175,700	174,267	1,433
Rural Fire District No. 3	38,845		38,845	38,845	
Rural Fire District No. 4	80,633		80,633	80,626	7
Service Program for the Elderly	310,948	15,000	325,948	256,034	69,914
Special Alcohol Program	19,524		19,524		19,524
Special Bridge	1,035,947		1,035,947	77,137	958,810
Special Liability	126,974		126,974	28,711	98,263
Special Park and Recreation	466		466		466
Sewer District No 1	163,328		163,328	14,360	148,968
Sewer District No 2	80,782		80,782	24,127	56,655
Emergency Telephone Service	91,000		91,000	88,657	2,343
Business:					
Solid Waste	2,712,111		2,712,111	1,400,765	1,311,346
Totals	19,741,922	15,000	19,756,922	14,921,935	4,834,987

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 4,453,184	3,375,328	3,354,621	20,707
Motor Vehicle Tax	496,055	414,389	476,816	(62,427)
Recreational Vehicle Tax	7,947	7,259	7,316	(57)
Delinquent Tax	96,859	61,501	45,258	16,243
16/20 M Truck Tax	13,402	17,368	18,263	(895)
Countywide Sales Tax	590,066	676,070	635,000	41,070
Commercial Vehicle Fees	32,086	30,978	33,755	(2,777)
In Lieu of Tax	4,914	2,725	5,294	(2,569)
Mineral Production Tax	1,254	1,776	1,650	126
Watercraft Tax			1,209	(1,209)
Interest on Tax	142,384	107,812	67,500	40,312
Total Taxes	5,838,151	4,695,206	4,646,682	48,524
Intergovernmental				
Federal Financial Assistance	103,315			
Local Alcoholic Liquor Tax	1,015	918	1,418	(500)
Total Intergovernmental	104,330	918	1,418	(500)
Licenses, Fees, and Permits				
Mortgage Registration		92		92
Officer Fees	98,292	109,974	115,000	(5,026)
Total Licenses, Fees, and Permits	98,292	110,066	115,000	(4,934)
Use of Money and Property				
Interest on Investments	94,334	18,133	275,000	(256,867)
Rent	6,480	4,080	15,000	(10,920)
Prisoner Board	86,470	77,550	200,000	(122,450)
Total Use of Money and Property	187,284	99,763	490,000	(390,237)
Transfers				
Operating Transfers In	232,647	6,496	5,000	1,496
Miscellaneous				
Donations and Contributions	575			
Other	83,649	71,138	15,000	56,138
Total Miscellaneous	84,224	71,138	15,000	56,138
Total Cash Receipts	6,544,928	4,983,587	5,273,100	(289,513)
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	90,807	90,862	92,000	1,138
Contractual Services	14,095	28,261	8,430	(19,831)
Commodities	34	72	800	728
Capital Outlay			3,676	3,676
Employee Benefits	35,569	45,321	47,194	1,873
Reimbursed Expense		(9,500)		9,500
Total County Commission	140,505	155,016	152,100	(2,916)
County Clerk				
Personal Services	122,379	128,637	131,986	3,349
Contractual Services	15,241	10,671	9,550	(1,121)
Commodities	2,537	304	1,000	696
Capital Outlay	1,753	342		(342)
Employee Benefits	46,368	47,964	53,326	5,362
Reimbursed Expense		(6)		6
Total County Clerk	188,278	187,912	195,862	7,950

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
County Treasurer				
Personal Services	$ 158,108	163,503	162,132	(1,371)
Contractual Services	18,104	28,062	28,550	488
Commodities	3,590	4,464	5,050	586
Capital Outlay	2,119	406	6,000	5,594
Employee Benefits	62,999	64,451	66,622	2,171
Reimbursed Expense		(16)		16
Total County Treasurer	244,920	260,870	268,354	7,484
County Attorney				
Personal Services	265,597	257,129	273,557	16,428
Contractual Services	40,915	48,797	61,900	13,103
Commodities	5,559	3,171	6,000	2,829
Capital Outlay		4,474	7,500	3,026
Employee Benefits	90,757	86,613	98,366	11,753
Reimbursed Expense	(2,390)	(2,350)		2,350
Total County Attorney	400,438	397,834	447,323	49,489
Register of Deeds				
Personal Services	97,719	100,362	98,507	(1,855)
Contractual Services	1,927	1,467	3,770	2,303
Commodities	148	302	30	(272)
Capital Outlay		65	1,000	935
Employee Benefits	38,117	38,439	39,111	672
Reimbursed Expense	(410)			
Total Register of Deeds	137,501	140,635	142,418	1,783
Indigent Attorney Fees				
Contractual Services	462,884	471,044	400,000	(71,044)
Reimbursed Expense	(41,571)	(46,260)		46,260
Total Indigent Attorney Fees	421,313	424,784	400,000	(24,784)
31st Judicial District				
Contractual Services	77,877	41,955	13,932	(28,023)
Commodities	103,314			
Reimbursed Expense	(75,858)	(29,305)		29,305
Total 31st Judicial District	105,333	12,650	13,932	1,282
Unified Court				
Contractual Services	50,610	31,884	62,845	30,961
Commodities	7,838	6,568	12,000	5,432
Capital Outlay	7,728	14,734	10,000	(4,734)
Reimbursed Expense	(19,342)	(1,457)		1,457
Total Unified Court	46,834	51,729	84,845	33,116
Courthouse General				
Personal Services	88,514	91,227	87,571	(3,656)
Contractual Services	237,902	261,109	568,700	307,591
Commodities	43,777	53,787	81,000	27,213
Capital Outlay	744,366	7,113	250,000	242,887
Employee Benefits	54,292	59,384	65,786	6,402
Reimbursed Expense	(581,361)	(5,207)		5,207
Total Courthouse General	587,490	467,413	1,053,057	585,644
GIS				
Contractual Services	8,424	7,024	8,900	1,876
Commodities			4,400	4,400
Capital Outlay	724	493		(493)
Total GIS	9,148	7,517	13,300	5,783
County Counselor				
Personal Services	80,693	82,904	81,623	(1,281)
Contractual Services	451	801	1,880	1,079
Commodities			25,597	25,597
Employee Benefits	23,752	24,323		(24,323)
Total County Counselor	104,896	108,028	109,100	1,072

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Planning Commission				
Personal Services	$ 20,705	19,217	24,520	5,303
Contractual Services	905	433	2,075	1,642
Commodities	110	219	300	81
Capital Outlay	366	716	750	34
Employee Benefits	7,994	6,270	8,143	1,873
Reimbursed Expense	(30)			
Total Planning Commission	30,050	26,855	35,788	8,933
Other General Government				
Contractual Services	15,000	15,000	15,000	
Commodities			1,000	1,000
Total Other General Government	15,000	15,000	16,000	1,000
Total General Government	2,431,706	2,256,243	2,932,079	675,836
Public Safety				
Sheriff				
Personal Services	680,224	729,549	781,500	51,951
Contractual Services	147,642	196,228	134,950	(61,278)
Commodities	189,488	165,630	110,200	(55,430)
Capital Outlay	117,851	123,933	55,000	(68,933)
Employee Benefits	245,273	282,909	268,140	(14,769)
Reimbursed Expense	(48,425)	(108,426)		108,426
Total Sheriff	1,332,053	1,389,823	1,349,790	(40,033)
Jail				
Personal Services	627,096	649,170	730,000	80,830
Contractual Services	186,893	143,430	41,850	(101,580)
Commodities	219,693	215,026	175,500	(39,526)
Capital Outlay	17,212	956	4,500	3,544
Employee Benefits	281,332	275,791	319,682	43,891
Reimbursed Expense	(78,469)	(50,576)		50,576
Total Jail	1,253,757	1,233,797	1,271,532	37,735
Juvenile Detention				
Contractual Services	75,348	72,140	72,103	(37)
Juvenile Services				
Contractual Services	288	278		(278)
Reimbursed Expense	(143)	(60)		60
Total Juvenile Services	145	218		(218)
Inmate Medical				
Contractual Services	41,080	40,850	31,000	(9,850)
Commodities	39,401	46,513	44,000	(2,513)
Reimbursed Expense	(12,447)	(7,509)		7,509
Total Inmate Medical	68,034	79,854	75,000	(4,854)
Ambulance Service				
Contractual Services	7,837			
Commodities	17,691			
Capital Outlay	460,388		200,000	200,000
Reimbursed Expense	(254)			
Total Ambulance Service	485,662		200,000	200,000
Emergency Preparedness				
Personal Services	45,364	47,715	50,632	2,917
Contractual Services	30,500	27,136	10,014	(17,122)
Commodities	7,527	966	10,500	9,534
Capital Outlay	2,627	18,128	1,200	(16,928)
Employee Benefits	18,417	18,799	19,095	296
Reimbursed Expense	(23,279)	(23,254)		23,254
Total Emergency Preparedness	81,156	89,490	91,441	1,951

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Dispatch				
Personal Services	$ 509,835	457,692	505,996	48,304
Contractual Services	81,068	118,179	106,150	(12,029)
Commodities	19,598	4,559	11,500	6,941
Capital Outlay	8,872	12,540	2,000	(10,540)
Employee Benefits	189,711	167,940	203,276	35,336
Operating Transfers Out	602			
Reimbursed Expense	(14,460)	(33,336)		33,336
Total Dispatch	795,226	727,574	828,922	101,348
Total Public Safety	4,091,381	3,592,896	3,888,788	295,892
Health				
Coroner				
Contractual Services	23,442	27,291	50,000	22,709
Hospital Development				
Contractual Services	261,659	40,373		(40,373)
Reimbursed Expense	(203,130)			
Total Hospital Development	58,529	40,373		(40,373)
Total Health	81,971	67,664	50,000	(17,664)
Agriculture				
Agricultural Appropriations				
Contractual Services	20,000	20,000	20,000	
Capital Outlay			47,858	47,858
Total Agricultural Appropriations	20,000	20,000	67,858	47,858
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	148,723	146,690	146,690	
Economic Development				
Other Economic Development				
Contractual Services	20,000	28,628	30,000	1,372
Capital Expenditures				
Construction				
Contractual Services	200,964	10,141		(10,141)
Commodities		11,025		(11,025)
Capital Outlay			201,375	201,375
Reimbursed Expense		(20,000)		20,000
Total Construction	200,964	1,166	201,375	200,209
Debt Service				
Lease Purchase Agreements				
Principal and Interest	216,744	210,894	210,894	
Transfers				
Operating Transfers Out		6,160		(6,160)
Total Expenditures and Transfers	7,211,489	6,330,341	7,527,684	1,197,343
Receipts Over (Under) Expenditures and Transfers	(666,561)	(1,346,754)		
Unencumbered Cash, Beginning	2,641,380	1,974,819		
Unencumbered Cash, Ending	1,974,819	628,065		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 486,032	593,029	589,343	3,686
Motor Vehicle Tax	50,851	45,228	48,879	(3,651)
Recreational Vehicle Tax	815	792	750	42
Delinquent Tax	7,852	6,115	4,940	1,175
16/20 M Truck Tax	1,320	1,778	1,872	(94)
Commercial Vehicle Fees	3,289	3,381	3,460	(79)
In Lieu of Tax	536	479	543	(64)
Watercraft Tax			124	(124)
Total Taxes	550,695	650,802	649,911	891
Intergovernmental				
Federal Financial Assistance	35,791			
Licenses, Fees, and Permits				
Service Fees	7,960	8,100	15,000	(6,900)
Miscellaneous				
Other	3,060	3,600		3,600
Total Cash Receipts	597,506	662,502	664,911	(2,409)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	45,044	47,784	46,060	(1,724)
Contractual Services	327,324	330,881	373,900	43,019
Commodities	3,494	349	400	51
Capital Outlay		230,882	230,000	(882)
Employee Benefits	14,110	15,949	14,551	(1,398)
Reimbursed Expense	(193)	(233)		233
Total Expenditures and Transfers	389,779	625,612	664,911	39,299
Receipts Over (Under) Expenditures and Transfers	207,727	36,890		
Unencumbered Cash, Beginning	96,080	303,807		
Unencumbered Cash, Ending	303,807	340,697		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 217,484	283,514	281,691	1,823
Motor Vehicle Tax		20,237		20,237
Recreational Vehicle Tax		354		354
Delinquent Tax	1,520	1,954	2,210	(256)
16/20 M Truck Tax	366	14		14
Commercial Vehicle Fees		1,513		1,513
In Lieu of Tax	240	229		229
Total Taxes	219,610	307,815	283,901	23,914
Use of Money and Property				
Rent	46,790	55,024	50,000	5,024
Miscellaneous				
Sale of Fuel	138,813	242,425	150,000	92,425
Total Cash Receipts	405,213	605,264	483,901	121,363
Expenditures and Transfers				
Public Works				
Airport				
Personal Services	30,551	34,438	35,824	1,386
Contractual Services	48,549	71,458	72,154	696
Commodities	110,820	241,115	309,000	67,885
Capital Outlay		13,792	121,917	108,125
Employee Benefits	13,536	16,662	16,506	(156)
Reimbursed Expense	(4,469)	(34,502)	(71,500)	(36,998)
Total Expenditures and Transfers	198,987	342,963	483,901	140,938
Receipts Over (Under) Expenditures and Transfers	206,226	262,301		
Unencumbered Cash, Beginning	6,196	212,422		
Unencumbered Cash, Ending	212,422	474,723		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 349,175	313,058	311,073	1,985
Motor Vehicle Tax	33,910	32,492	32,595	(103)
Recreational Vehicle Tax	543	569	500	69
Delinquent Tax	6,307	4,460	3,549	911
16/20 M Truck Tax	897	1,186	1,248	(62)
Commercial Vehicle Fees	2,193	2,429	2,307	122
In Lieu of Tax	385	253	362	(109)
Watercraft Tax			83	(83)
Total Cash Receipts	393,410	354,447	351,717	2,730
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	236,883	246,645	241,244	(5,401)
Contractual Services	40,836	33,427	59,350	25,923
Commodities	6,161	7,611	9,000	1,389
Capital Outlay	2,494	1,708	4,500	2,792
Employee Benefits	89,896	94,030	91,020	(3,010)
Total Expenditures and Transfers	376,270	383,421	405,114	21,693
Receipts Over (Under) Expenditures and Transfers	17,140	(28,974)		
Unencumbered Cash, Beginning	62,201	79,341		
Unencumbered Cash, Ending	79,341	50,367		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 35,721	35,812	35,600	212
Motor Vehicle Tax	3,498	3,324	3,362	(38)
Recreational Vehicle Tax	56	58	52	6
Delinquent Tax	637	465	363	102
16/20 M Truck Tax	115	123	129	(6)
Commercial Vehicle Fees	226	248	238	10
In Lieu of Tax	39	29	37	(8)
Watercraft Tax			9	(9)
Total Cash Receipts	40,292	40,059	39,790	269
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	40,000	40,000	40,000	
Total Expenditures and Transfers	40,000	40,000	40,000	
Receipts Over (Under) Expenditures and Transfers	292	59		
Unencumbered Cash, Beginning	399	691		
Unencumbered Cash, Ending	691	750		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 117,349	131,879	131,102	777
Motor Vehicle Tax	15,111	10,920	14,525	(3,605)
Recreational Vehicle Tax	242	191	223	(32)
Delinquent Tax	2,620	1,700	1,193	507
16/20 M Truck Tax	390	528	556	(28)
Commercial Vehicle Fees	977	816	1,028	(212)
In Lieu of Tax	129	106	161	(55)
Watercraft Tax			37	(37)
Total Taxes	136,818	146,140	148,825	(2,685)
Intergovernmental				
Federal Financial Assistance	5,967			
Total Cash Receipts	142,785	146,140	148,825	(2,685)
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	84,345	76,325	71,658	(4,667)
Contractual Services	45,629	28,488	56,300	27,812
Commodities	7,410	46	5,075	5,029
Capital Outlay	19,167	3,521	21,600	18,079
Employee Benefits	31,034	29,262	25,334	(3,928)
Reimbursed Expense	(18,181)	(2,108)		2,108
Total Expenditures and Transfers	169,404	135,534	179,967	44,433
Receipts Over (Under) Expenditures and Transfers	(26,619)	10,606		
Unencumbered Cash, Beginning	80,993	54,374		
Unencumbered Cash, Ending	54,374	64,980		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 602	
Total Cash Receipts	602	
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services		25,981
Total Expenditures and Transfers		25,981
Receipts Over (Under) Expenditures and Transfers	602	(25,981)
Unencumbered Cash, Beginning	25,379	25,981
Unencumbered Cash, Ending	25,981	

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 89,660	104,451	103,844	607
Motor Vehicle Tax	8,772	8,343	8,431	(88)
Recreational Vehicle Tax	141	146	129	17
Delinquent Tax	1,804	1,213	911	302
16/20 M Truck Tax	278	309	323	(14)
Commercial Vehicle Fees	567	624	597	27
In Lieu of Tax	99	84	94	(10)
Watercraft Tax			21	(21)
Total Cash Receipts	101,321	115,170	114,350	820
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	100,000	115,000	115,000	
Total Expenditures and Transfers	100,000	115,000	115,000	
Receipts Over (Under) Expenditures and Transfers	1,321	170		
Unencumbered Cash, Beginning	1,098	2,419		
Unencumbered Cash, Ending	2,419	2,589		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 47,197	46,184	45,881	303
Motor Vehicle Tax	4,426	4,392	4,255	137
Recreational Vehicle Tax	71	77	65	12
Delinquent Tax	761	580	480	100
16/20 M Truck Tax	113	155	163	(8)
Commercial Vehicle Fees	286	328	301	27
In Lieu of Tax	52	37	47	(10)
Watercraft Tax			11	(11)
Total Cash Receipts	52,906	51,753	51,203	550
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	51,500	51,500	51,500	
Total Expenditures and Transfers	51,500	51,500	51,500	
Receipts Over (Under) Expenditures and Transfers	1,406	253		
Unencumbered Cash, Beginning	501	1,907		
Unencumbered Cash, Ending	1,907	2,160		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 137,719	138,269	137,346	923
Motor Vehicle Tax	13,021	12,815	12,515	300
Recreational Vehicle Tax	209	225	192	33
Delinquent Tax	2,502	1,793	1,400	393
16/20 M Truck Tax	427	459	479	(20)
Commercial Vehicle Fees	842	958	886	72
In Lieu of Tax	152	112	139	(27)
Watercraft Tax			32	(32)
Total Cash Receipts	154,872	154,631	152,989	1,642
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	153,588	153,588	153,588	
Total Expenditures and Transfers	153,588	153,588	153,588	
Receipts Over (Under) Expenditures and Transfers	1,284	1,043		
Unencumbered Cash, Beginning	1,297	2,581		
Unencumbered Cash, Ending	2,581	3,624		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 548,397	633,440	650,000	(16,560)
Intergovernmental				
Contracts with Other Governments	116,634	29,006		29,006
Miscellaneous				
Donations and Contributions	5,000			
Other		902,329		902,329
Total Miscellaneous	5,000	902,329		902,329
Total Cash Receipts	670,031	1,564,775	650,000	914,775
Expenditures and Transfers				
Health				
Hospital Development				
Contractual Services	52,791	113,719	650,000	536,281
Commodities	42,400	3,500		(3,500)
Capital Outlay		473,333		(473,333)
Paid to Security Bank Escrow	261,569			
Total Expenditures and Transfers	356,760	590,552	650,000	59,448
Receipts Over (Under) Expenditures and Transfers	313,271	974,223		
Unencumbered Cash, Beginning		313,271		
Unencumbered Cash, Ending	313,271	1,287,494		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		82,248
Total Expenditures and Transfers		82,248
Receipts Over (Under) Expenditures and Transfers		(82,248)
Unencumbered Cash, Beginning	82,248	82,248
Unencumbered Cash, Ending	82,248	

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 62,978	62,668	62,225	443
Motor Vehicle Tax	6,162	5,861	5,923	(62)
Recreational Vehicle Tax	99	103	91	12
Delinquent Tax	1,231	837	640	197
16/20 M Truck Tax	187	217	227	(10)
Commercial Vehicle Fees	399	438	419	19
In Lieu of Tax	69	51	66	(15)
Watercraft Tax			15	(15)
Total Cash Receipts	71,125	70,175	69,606	569
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	70,000	70,000	70,000	
Total Expenditures and Transfers	70,000	70,000	70,000	
Receipts Over (Under) Expenditures and Transfers	1,125	175		
Unencumbered Cash, Beginning	722	1,847		
Unencumbered Cash, Ending	1,847	2,022		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 88,655	81,569	81,033	536
Motor Vehicle Tax	8,703	8,249	8,365	(116)
Recreational Vehicle Tax	139	144	128	16
Delinquent Tax	1,760	1,215	901	314
16/20 M Truck Tax	324	308	320	(12)
Commercial Vehicle Fees	563	617	592	25
In Lieu of Tax	98	66	93	(27)
Watercraft Tax			21	(21)
Total Cash Receipts	100,242	92,168	91,453	715
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	53,997	50,201	55,057	4,856
Contractual Services	9,591	8,829	13,150	4,321
Commodities	63,692	61,272	90,500	29,228
Employee Benefits	19,481	19,242	19,354	112
Reimbursed Expense	(69,628)	(63,654)	(50,070)	13,584
Total Expenditures and Transfers	77,133	75,890	127,991	52,101
Receipts Over (Under) Expenditures and Transfers	23,109	16,278		
Unencumbered Cash, Beginning	63,555	86,664		
Unencumbered Cash, Ending	86,664	102,942		

Allen 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 2,791,969	3,395,032	3,374,007	21,025
Motor Vehicle Tax	197,162	259,805	189,515	70,290
Recreational Vehicle Tax	3,159	4,551	2,908	1,643
Delinquent Tax	43,609	34,224	28,375	5,849
16/20 M Truck Tax	8,819	7,039	7,259	(220)
Commercial Vehicle Fees	12,753	19,422	13,416	6,006
In Lieu of Tax	3,081	2,741	2,104	637
Watercraft Tax			480	(480)
Total Taxes	3,060,552	3,722,814	3,618,064	104,750
Intergovernmental				
Special City & County Highway	508,654	572,997	437,810	135,187
Equalization and Adjustment	25,052	26,069		26,069
Total Intergovernmental	533,706	599,066	437,810	161,256
Total Cash Receipts	3,594,258	4,321,880	4,055,874	266,006
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	944,089	961,937	1,040,303	78,366
Contractual Services	189,163	190,116	262,700	72,584
Commodities	1,349,817	1,496,107	1,217,700	(278,407)
Capital Outlay		403,864	1,489,280	1,085,416
Employee Benefits	395,374	398,626	426,025	27,399
Operating Transfers Out	600,000	600,000		(600,000)
Reimbursed Expense	(188,125)	(226,645)		226,645
Total Expenditures and Transfers	3,290,318	3,824,005	4,436,008	612,003
Receipts Over (Under) Expenditures and Transfers	303,940	497,875		
Unencumbered Cash, Beginning	1,235,158	1,539,098		
Unencumbered Cash, Ending	1,539,098	2,036,973		

Allen County, Kansas
Rural Fire District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 152,060	150,502	152,541	(2,039)
Motor Vehicle Tax	20,449	19,166	18,946	220
Recreational Vehicle Tax	367	391	310	81
Delinquent Tax	2,316	2,145	1,000	1,145
16/20 M Truck Tax	878	887	1,001	(114)
Commercial Vehicle Fees	1,177	1,176	1,837	(661)
Watercraft Tax			65	(65)
Total Cash Receipts	177,247	174,267	175,700	(1,433)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	177,274	174,267	175,700	1,433
Total Expenditures and Transfers	177,274	174,267	175,700	1,433
Receipts Over (Under) Expenditures and Transfers	(27)			
Unencumbered Cash, Beginning	27			
Unencumbered Cash, Ending				

Allen County, Kansas
Rural Fire District No. 3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 32,262	34,867	35,300	(433)
Motor Vehicle Tax	2,710	3,080	2,921	159
Recreational Vehicle Tax	49	50	39	11
Delinquent Tax	606	1,126	250	876
16/20 M Truck Tax	162	232	203	29
Commercial Vehicle Fees	87	316	120	196
Watercraft Tax			12	(12)
Total Cash Receipts	35,876	39,671	38,845	826
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	35,876	38,845	38,845	
Total Expenditures and Transfers	35,876	38,845	38,845	
Receipts Over (Under) Expenditures and Transfers		826		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		826		

Allen County, Kansas
Rural Fire District No. 4 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 80,429	76,272	76,436	(164)
Motor Vehicle Tax	3,619	3,326	3,663	(337)
Recreational Vehicle Tax	74	69	68	1
Delinquent Tax	472	30	75	(45)
16/20 M Truck Tax	185	238	208	30
Commercial Vehicle Fees	181	256	173	83
Watercraft Tax			10	(10)
Total Cash Receipts	84,960	80,191	80,633	(442)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	84,525	80,626	80,633	7
Total Expenditures and Transfers	84,525	80,626	80,633	7
Receipts Over (Under) Expenditures and Transfers	435	(435)		
Unencumbered Cash, Beginning		435		
Unencumbered Cash, Ending	435			

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 143,459	142,107	141,154	953
Motor Vehicle Tax	13,662	13,349	13,133	216
Recreational Vehicle Tax	219	234	201	33
Delinquent Tax	2,708	1,884	1,458	426
16/20 M Truck Tax	441	481	503	(22)
Commercial Vehicle Fees	884	998	930	68
In Lieu of Tax	158	115	146	(31)
Watercraft Tax			33	(33)
Total Taxes	161,531	159,168	157,558	1,610
Intergovernmental				
State Grant	5,000	15,000		15,000
Use of Money and Property				
Rent	525	325	2,500	(2,175)
Miscellaneous				
Donations and Contributions	7,510	10,824		10,824
Total Cash Receipts	174,566	185,317	160,058	25,259
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Personal Services	44,682	41,676	75,000	33,324
Contractual Services	48,190	49,335	113,510	64,175
Commodities	54,255	53,746	84,000	30,254
Capital Outlay		94,785	16,500	(78,285)
Employee Benefits	16,911	16,492	21,938	5,446
Total Other Soc. Serv. for Aged and Poor	164,038	256,034	310,948	54,914
Budget Credit			15,000	15,000
Total Expenditures and Transfers	164,038	256,034	325,948	69,914
Receipts Over (Under) Expenditures and Transfers	10,528	(70,717)		
Unencumbered Cash, Beginning	204,420	214,948		
Unencumbered Cash, Ending	214,948	144,231		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	6,160
Total Cash Receipts		6,160
Expenditures and Transfers		
Social Services for Aged and Poor		
Other Soc. Serv. for Aged and Poor		
Personal Services		18,308
Contractual Services		25,690
Commodities		4,632
Employee Benefits		8,064
Reimbursed Expense		(50,534)
Total Expenditures and Transfers		6,160
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 11,016	12,941	14,320	(1,379)
Total Cash Receipts	11,016	12,941	14,320	(1,379)
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	8,500		19,524	19,524
Total Expenditures and Transfers	8,500		19,524	19,524
Receipts Over (Under) Expenditures and Transfers	2,516	12,941		
Unencumbered Cash, Beginning	15,912	18,428		
Unencumbered Cash, Ending	18,428	31,369		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ (1)	215,037	213,654	1,383
Motor Vehicle Tax	5,247		5,043	(5,043)
Recreational Vehicle Tax	84		77	(77)
Delinquent Tax	5,919	1,778		1,778
16/20 M Truck Tax	1,140	223	193	30
Commercial Vehicle Fees	339		357	(357)
In Lieu of Tax		174	56	118
Watercraft Tax			13	(13)
Total Cash Receipts	12,728	217,212	219,393	(2,181)
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	32,708	40,337	72,290	31,953
Contractual Services	29,217	4,390	47,050	42,660
Commodities	23,093	12,349	74,500	62,151
Capital Outlay			808,954	808,954
Employee Benefits	16,110	20,061	33,153	13,092
Reimbursed Expense	(20,735)			
Total Expenditures and Transfers	80,393	77,137	1,035,947	958,810
Receipts Over (Under) Expenditures and Transfers	(67,665)	140,075		
Unencumbered Cash, Beginning	1,811,164	1,743,499		
Unencumbered Cash, Ending	1,743,499	1,883,574		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ (1)	11,228	11,121	107
Motor Vehicle Tax	4,153		3,992	(3,992)
Recreational Vehicle Tax	67		61	(61)
Delinquent Tax	503	182		182
16/20 M Truck Tax	40	143	153	(10)
Commercial Vehicle Fees	269		283	(283)
In Lieu of Tax		9	44	(35)
Watercraft Tax			10	(10)
Total Cash Receipts	5,031	11,562	15,664	(4,102)
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	32,069	28,711	126,974	98,263
Total Expenditures and Transfers	32,069	28,711	126,974	98,263
Receipts Over (Under) Expenditures and Transfers	(27,038)	(17,149)		
Unencumbered Cash, Beginning	144,590	117,552		
Unencumbered Cash, Ending	117,552	100,403		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,015	919	1,417	(498)
Total Cash Receipts	1,015	919	1,417	(498)
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	1,000		466	466
Total Expenditures and Transfers	1,000		466	466
Receipts Over (Under) Expenditures and Transfers	15	919		
Unencumbered Cash, Beginning	746	761		
Unencumbered Cash, Ending	761	1,680		

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

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		40,508	40,508
Unencumbered Cash, Ending		40,508	40,508

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

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	600,000	600,000
Total Cash Receipts		600,000	600,000
Expenditures and Transfers			
Public Works			
Capital Outlay		369,411	88,161
Total Expenditures and Transfers		369,411	88,161
Receipts Over (Under) Expenditures and Transfers		230,589	511,839
Unencumbered Cash, Beginning		1,878,151	2,108,740
Unencumbered Cash, Ending		2,108,740	2,620,579

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 12,699	12,875	13,019	(144)
Motor Vehicle Tax	3,619	3,652	3,763	(111)
Recreational Vehicle Tax	40	30	26	4
Delinquent Tax	6	54	5	49
Watercraft Tax			2	(2)
Total Cash Receipts	16,364	16,611	16,815	(204)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	1,800	1,800		(1,800)
Contractual Services	1,051	1,829	163,328	161,499
Commodities	6,486	9,989		(9,989)
Employee Benefits	717	742		(742)
Total Expenditures and Transfers	10,054	14,360	163,328	148,968
Receipts Over (Under) Expenditures and Transfers	6,310	2,251		
Unencumbered Cash, Beginning	140,254	146,564		
Unencumbered Cash, Ending	146,564	148,815		

Allen County, Kansas
Sewer District No 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 10,820	11,043	11,116	(73)
Motor Vehicle Tax	4,147	3,628	3,358	270
Recreational Vehicle Tax	62	54	13	41
Delinquent Tax	148		50	(50)
Commercial Vehicle Fees	147	89	132	(43)
Watercraft Tax			8	(8)
Total Cash Receipts	15,324	14,814	14,677	137
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	3,891	23,287	80,782	57,495
Commodities	530	840		(840)
Total Expenditures and Transfers	4,421	24,127	80,782	56,655
Receipts Over (Under) Expenditures and Transfers	10,903	(9,313)		
Unencumbered Cash, Beginning	61,028	71,931		
Unencumbered Cash, Ending	71,931	62,618		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 92,196	91,341	81,000	10,341
Use of Money and Property				
Interest on Investments	211		750	(750)
Total Cash Receipts	92,407	91,341	81,750	9,591
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	88,287	88,657	70,000	(18,657)
Commodities			21,000	21,000
Reimbursed Expense	(21,119)			
Total Expenditures and Transfers	67,168	88,657	91,000	2,343
Receipts Over (Under) Expenditures and Transfers	25,239	2,684		
Unencumbered Cash, Beginning	84,575	109,814		
Unencumbered Cash, Ending	109,814	112,498		

Allen 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 Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 1,096,793	1,266,882	950,000	316,882
Licenses, Fees, and Permits				
Service Fees	1,205,832	1,174,108	650,000	524,108
Miscellaneous				
Other	28,397	4,205	1,500	2,705
Total Cash Receipts	2,331,022	2,445,195	1,601,500	843,695
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	340,331	334,022	292,541	(41,481)
Contractual Services	245,380	238,814	468,000	229,186
Commodities	282,476	287,775	599,300	311,525
Capital Outlay	96,750	403,864	1,232,000	828,136
Employee Benefits	144,036	136,290	120,270	(16,020)
Operating Transfers Out	220,000			
Reimbursed Expense	(110)			
Total Expenditures and Transfers	1,328,863	1,400,765	2,712,111	1,311,346
Receipts Over (Under) Expenditures and Transfers	1,002,159	1,044,430		
Unencumbered Cash, Beginning	3,605,581	4,607,740		
Unencumbered Cash, Ending	4,607,740	5,652,170		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 102,851	105,522
Total Cash Receipts	102,851	105,522
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	60,772	59,744
Contractual Services	3,551	3,778
Commodities	1,337	3,593
Capital Outlay	2,119	
Employee Benefits	27,635	26,640
Operating Transfers Out	12,647	6,496
Total Expenditures and Transfers	108,061	100,251
Receipts Over (Under) Expenditures and Transfers	(5,210)	5,271
Unencumbered Cash, Beginning	10,517	5,307
Unencumbered Cash, Ending	5,307	10,578

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,962	3,434
Total Cash Receipts	1,962	3,434
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,069	1,561
Total Expenditures and Transfers	1,069	1,561
Receipts Over (Under) Expenditures and Transfers	893	1,873
Unencumbered Cash, Beginning	16,645	17,538
Unencumbered Cash, Ending	17,538	19,411

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	$ 300	494
Licenses, Fees, and Permits		
Officer Fees	11,080	12,003
Total Cash Receipts	11,380	12,497
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		7,438
Commodities	438	3,939
Total Expenditures and Transfers	438	11,377
Receipts Over (Under) Expenditures and Transfers	10,942	1,120
Unencumbered Cash, Beginning	7,414	18,356
Unencumbered Cash, Ending	18,356	19,476

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 24,275	25,672
Total Cash Receipts	24,275	25,672
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	12,757	13,464
Capital Outlay	5,392	1,092
Total Expenditures and Transfers	18,149	14,556
Receipts Over (Under) Expenditures and Transfers	6,126	11,116
Unencumbered Cash, Beginning	36,926	43,052
Unencumbered Cash, Ending	43,052	54,168

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 18,160	18,760
Total Cash Receipts	18,160	18,760
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	2	
Commodities	13,955	24,399
Total Expenditures and Transfers	13,957	24,399
Receipts Over (Under) Expenditures and Transfers	4,203	(5,639)
Unencumbered Cash, Beginning	12,900	17,103
Unencumbered Cash, Ending	17,103	11,464

Allen County, Kansas
C.E.R.T. Donations Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	237	237
Unencumbered Cash, Ending	237	237

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 159,429	193,201
Transfers		
Operating Transfers In		10,000
Miscellaneous		
Donations and Contributions	9,500	2,100
Total Cash Receipts	168,929	205,301
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services		4,423
Contractual Services	168,928	200,582
Commodities	1,897	671
Employee Benefits		730
Reimbursed Expense	(2,504)	(107)
Total Expenditures and Transfers	168,321	206,299
Receipts Over (Under) Expenditures and Transfers	608	(998)
Unencumbered Cash, Beginning	31,962	32,570
Unencumbered Cash, Ending	32,570	31,572

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	$ 1,500	1,537
Total Cash Receipts	1,500	1,537
Expenditures and Transfers		
Public Safety		
Contractual Services	3,665	
Commodities		5,126
Total Expenditures and Transfers	3,665	5,126
Receipts Over (Under) Expenditures and Transfers	(2,165)	(3,589)
Unencumbered Cash, Beginning	9,210	7,045
Unencumbered Cash, Ending	7,045	3,456

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,164	3,564
Total Cash Receipts	3,164	3,564
Expenditures and Transfers		
General Government		
County Clerk		
Commodities	14,013	
Total Expenditures and Transfers	14,013	
Receipts Over (Under) Expenditures and Transfers	(10,849)	3,564
Unencumbered Cash, Beginning	13,319	2,470
Unencumbered Cash, Ending	2,470	6,034

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

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	3,164	3,564
Total Cash Receipts		3,164	3,564
Expenditures and Transfers			
General Government			
County Treasurer			
Contractual Services		1,338	573
Total Expenditures and Transfers		1,338	573
Receipts Over (Under) Expenditures and Transfers		1,826	2,991
Unencumbered Cash, Beginning		11,069	12,895
Unencumbered Cash, Ending		12,895	15,886

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	10,516	10,516
Unencumbered Cash, Ending	10,516	10,516

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 601	425
Total Cash Receipts	601	425
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	601	425
Unencumbered Cash, Beginning	12,453	13,054
Unencumbered Cash, Ending	13,054	13,479

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

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
Federal Financial Assistance	$	105,557	26,443
Total Cash Receipts		105,557	26,443
Expenditures and Transfers			
General Government			
Contractual Services		105,557	26,443
Total Expenditures and Transfers		105,557	26,443
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 2,482,283	
Total Cash Receipts	2,482,283	
Expenditures and Transfers		
General Government		
Contractual Services	2,444,042	2,000
Commodities	64,000	
Reimbursed Expense	(27,759)	
Total Expenditures and Transfers	2,480,283	2,000
Receipts Over (Under) Expenditures and Transfers	2,000	(2,000)
Unencumbered Cash, Beginning		2,000
Unencumbered Cash, Ending	2,000	

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	1,201,267
Total Cash Receipts		1,201,267
Expenditures and Transfers		
General Government		
Contractual Services		60,156
Total Expenditures and Transfers		60,156
Receipts Over (Under) Expenditures and Transfers		1,141,111
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		1,141,111

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

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		8,655	8,655
Unencumbered Cash, Ending		8,655	8,655

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Social Services for Aged and Poor		
Capital Outlay	196	
Total Expenditures and Transfers	196	
Receipts Over (Under) Expenditures and Transfers	(196)	
Unencumbered Cash, Beginning	3,434	3,238
Unencumbered Cash, Ending	3,238	3,238

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

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		5,705	5,705
Unencumbered Cash, Ending		5,705	5,705

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

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		5	5
Unencumbered Cash, Ending		5	5

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

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
Federal Financial Assistance	$	37,871	78,155
Total Cash Receipts		37,871	78,155
Expenditures and Transfers			
Public Safety			
Contractual Services		37,871	78,155
Total Expenditures and Transfers		37,871	78,155
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	$ 843,513	1,147,553
Total Cash Receipts	843,513	1,147,553
Expenditures and Transfers		
General Government		
Personal Services	982,586	971,153
Reimbursed Expense	(25,174)	(1,427)
Total Expenditures and Transfers	957,412	969,726
Receipts Over (Under) Expenditures and Transfers	(113,899)	177,827
Unencumbered Cash, Beginning	1,028,917	915,018
Unencumbered Cash, Ending	915,018	1,092,845

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 21,850	18,404
Total Cash Receipts	21,850	18,404
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,500	3,586
Commodities	403	100
Total County Attorney	1,903	3,686
Transfers		
Operating Transfers Out		10,000
Total Expenditures and Transfers	1,903	13,686
Receipts Over (Under) Expenditures and Transfers	19,947	4,718
Unencumbered Cash, Beginning	108,192	128,139
Unencumbered Cash, Ending	128,139	132,857

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

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		5,464	5,464
Unencumbered Cash, Ending		5,464	5,464

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

		Prior Year Actual	Current Year Actual
Cash Receipts			
Use of Money and Property			
Interest on Investments	$	27,894	28,260
Total Cash Receipts		27,894	28,260
Expenditures and Transfers			
Sanitation			
Landfill			
Contractual Services		3,161	3,210
Total Expenditures and Transfers		3,161	3,210
Receipts Over (Under) Expenditures and Transfers		24,733	25,050
Unencumbered Cash, Beginning		1,175,558	1,200,291
Unencumbered Cash, Ending		1,200,291	1,225,341

Allen County, Kansas
911 Education Donation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 119,995	
Miscellaneous		
Other	2,500	111
Total Cash Receipts	122,495	111
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services	282	679
Commodities	118,587	2,196
Total Expenditures and Transfers	118,869	2,875
Receipts Over (Under) Expenditures and Transfers	3,626	(2,764)
Unencumbered Cash, Beginning	2,564	6,190
Unencumbered Cash, Ending	6,190	3,426

Allen County, Kansas
Wind Farm Contribution Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Donations and Contributions	$	250,000	250,000
Total Cash Receipts		250,000	250,000
Expenditures and Transfers			
General Government			
Contractual Services			200,000
Total Expenditures and Transfers			200,000
Receipts Over (Under) Expenditures and Transfers		250,000	50,000
Unencumbered Cash, Beginning			250,000
Unencumbered Cash, Ending		250,000	300,000

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Bassett City General	$	906	906	
Elsmore City General		4,198	4,198	
Gas City Utilities/Specials		338	338	
Gas City General		74,868	74,868	
Gas City Employee Benefits		22,219	22,219	
Humboldt City General	1,724	1,053,703	1,055,427	
Humboldt City Bond and Interest	28	16,657	16,685	
Humboldt City Weed Cutting		1,825	1,825	
Iola City General		1,386,303	1,386,303	
Iola City Industrial		32,620	32,620	
Iola City Library		227,643	227,643	
Iola City Weed Cutting		3,800	3,800	
Iola City EMS	112,955	813,872	906,984	19,843
LaHarpe City General		113,097	113,097	
Moran City General		64,138	64,138	
Moran City Library		4,079	4,079	
Moran City Employee Benefits		10,495	10,495	
Moran City Weed Cutting		450	450	
Savonburg City General		3,005	3,005	
Savonburg City Library		873	873	
Savonburg City Utility Assessment		135	135	
Subtotal Cities	114,707	3,835,224	3,930,088	19,843
Townships:				
Deer Creek Township General		1,118	1,118	
LaHarpe Township Rural Fire	19,828	67,948	75,012	12,764
Elsmore Township General		9,876	9,876	
Elsmore Township-Elsmore		393	393	
Elsmore Township-Savonburg		502	502	
Geneva Township General		23,611	23,611	
Humboldt Township General		80,874	80,874	
Iola Township General		2,632	2,632	
Iola Township-Bassett		33	33	
Logan Township General		12,955	12,955	
Marmaton Township General		19,067	19,067	
Marmaton Township-Moran		4,205	4,205	
Osage Township General		23,886	23,886	
Salem Township General		9,196	9,196	
Subtotal Townships	19,828	256,296	263,360	12,764

Allen County, Kansas
Agency Funds
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Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #256 General	$ 72	650,957	650,678	351
USD #256 Bond and Interest		11	11	
USD #256 Capital Outlay		179,541	179,541	
USD #256 Supplemental General		822,109	822,109	
USD #257 General	71	923,099	922,822	348
USD #257 Bond and Interest		1,379,940	1,379,940	
USD #257 Capital Outlay		499,914	499,914	
USD #257 General Supplemental		1,066,612	1,066,612	
USD #258 General	435	1,096,516	1,096,713	238
USD #258 Bond and Interest	200	627,928	628,128	
USD #258 Capital Outlay		485,655	485,655	
USD #258 Recreation Commission	48	151,738	151,786	
USD #258 General Supplemental	328	994,512	994,840	
USD #413 General	4	19,251	19,234	21
USD #413 Bond and Interest		16,627	16,627	
USD #413 Capital Outlay		9,145	9,145	
USD #413 Recreation Commission		6,120	6,120	
USD #413 Recreation Employee Benefits		1,227	1,227	
USD #413 General Supplemental		19,545	19,545	
USD #479 General		12,128	12,128	
USD #479 General Supplemental	(16)	11,957	11,941	
ACCC General	317	2,659,634	2,659,951	
ACCC Capital Outlay	66	554,426	554,492	
Subtotal Schools	1,525	12,188,592	12,189,159	958
Cemeteries:				
LaHarpe/Elm Cemetery		9,244	9,244	
Leanna Joint Cemetery #1		5,442	5,442	
Mt. Moriah Cemetery #17		3,813	3,813	
W Cottage Grove Cemetery		2,011	2,011	
Subtotal Cemeteries		20,510	20,510	
Watershed Districts:				
Cherry Plum Watershed #17		37	37	
Deer Creek Watershed #55		12,068	12,068	
Marmaton Watershed #102		15,208	15,208	
Subtotal Watershed Districts		27,313	27,313	
Regional Library:				
SEK Library General		170,396	170,396	
SEK Library Employee Benefits		11,765	11,765	
Subtotal Regional Library		182,161	182,161	
Total Subdivisions	136,060	16,510,096	16,612,591	33,565
State Funds:				
State Educational Building	19	161,857	161,876	
State Institutional Building	10	80,928	80,938	
Total State Funds	29	242,785	242,814	

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Motor Vehicle Licenses	$ 252	814,249	814,400	101
Game Licenses	96	4,113	4,095	114
Cereal Malt Beverage Licenses	50	75	75	50
Heritage Trust	1,907	7,128	7,237	1,798
Clerk of Court Release	936	2,592	2,556	972
Cash Bond Deposits		42,757	42,757	
Sales Tax	46,187	764,125	748,775	61,537
Change	562	13,115,015	13,115,015	562
Southwind Extension District #10	31	249,878	249,909	
Treasurer's Holding Account	6,348	252,786	250,158	8,976
Total Other Agency Funds	56,369	15,252,718	15,234,977	74,110
Distributable Funds:				
Current Tax	13,595,016	25,216,818	24,549,703	14,262,131
Delinquent Tax	65,663	402,652	336,241	132,074
Motor Vehicle Tax	468,678	2,178,944	2,144,069	503,553
Recreational Vehicle Tax	6,828	38,089	36,172	8,745
Mineral Production Tax		3,551	3,551	
In Lieu of Tax		22,229	22,229	
Commercial Motor Vehicle Fees	7,911	149,022	150,417	6,516
Total Distributable Funds	14,144,096	28,011,305	27,242,382	14,913,019
Total Agency Funds	14,336,554	60,016,904	59,332,764	15,020,694