

Sumner County, Kansas

Annual Financial Report

December 31, 2020

County Commission

Jim Newell

John Cooney

Steve Warner

County Clerk

Debra Norris

County Treasurer

Dannetta Cook

Independent Auditors

Cooper & Co. CPAs, P.A.

Certified Public Accountants

Wellington, Kansas

Sumner County, Kansas

Year Ended December 31, 2020

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report.....	1-3
Statement 1 Summary Statement of Receipts, Expenditures and Unencumbered Cash, Regulatory Basis	4-6
Notes to the Financial Statement	7-18
<u>Regulatory-Required Supplemental Information:</u>	
Schedule 1 Summary of Regulatory Basis Expenditures – Actual and Budget,.....	19
Schedule 2 Schedule of Regulatory Basis Receipts and Expenditures - Actual and Budget	
<u>General Fund</u>	
2-1 General Fund	20-25
<u>Special Purpose Funds</u>	
2-2 Road and Bridge	26
2-3 Special Bridge.....	27
2-4 Special Road and Bridge	28
2-5 Agricultural Complex Bond & Interest	29
2-6 4-H Club	30
2-7 Fair Association Building.....	31
2-8 County Fair	32
2-9 Health	33
2-10 Soil Conservation.....	34
2-11 Election.....	35
2-12 Noxious Weeds	36
2-13 Ambulance	37
2-14 Employee Benefits	38
2-15 County Extension Council.....	39
2-16 Mental Health	40
2-17 Community College Tuition	41
2-18 Appraiser's Cost.....	42
2-19 Futures Unlimited	43
2-20 Economic Development	44
2-21 Service Program for the Elderly.....	45
2-22 Tax Sale Foreclosure	46
2-23 Tort Liability.....	47
2-24 Special Highway Improvement.....	48

Sumner County, Kansas

Year Ended December 31, 2020

TABLE OF CONTENTS (Continued)

Special Purpose Funds (Continued)

2-25	Spark Grant.....	49
2-26	Futures Unlimited Building	50
2-27	Concealed Carry Fees.....	51
2-28	Special Parks and Recreation.....	52
2-29	Special Alcohol Program	53
2-30	Local Environment Protection Grant	54
2-31	2010 911 Wireless.....	55
2-32	Community Corrections	56
2-33	Work Release	57
2-34	Sanitary Landfill	58
2-35	Capital Improvement.....	59
2-36	Sheriff Asset Forfeiture	60
2-37	Federal Equitable Sharing.....	61
2-38	2010 911 Wire Line.....	62
2-39	CDBG Grant	63
2-40	CDBG-CV Grant.....	64
2-41	Sex Offender Fee	65
2-42	Inmate Phone System	66
2-43	Equipment Reserve	67
2-44	County Cemetery	68
2-45	Dare Program	69
2-46	Juvenile Justice	70
2-47	FEMA/CERT.....	71
2-48	County Attorney Asset Forfeiture	72
2-49	War Memorial	73
2-50	Local Emergency Planning.....	74
2-51	Neighborhood Revitalization.....	75
2-52	Special Emergency Response Team.....	76
2-53	Donations for Drug Dog.....	77
2-54	Register of Deeds Technology.....	78
2-55	Sales Tax Revenue-Health Care	79
2-56	Clerk Technology.....	80
2-57	Treasurer Technology.....	81
2-58	COVID 19.....	82
2-59	Cowley College Sales Tax.....	83
2-60	Juvenile Reinvestment.....	84
2-61	Bio-Terrorism Grant	85
2-62	Pan Flu Grant.....	86
2-63	Cities Readiness Grant	87
2-64	CRI Regional Grant.....	88
2-65	SCMR Regional PHEP Grant	89
2-66	Auto License Fee	90
2-67	Contingent At-Risk Reserve	91

Sumner County, Kansas

Year Ended December 31, 2020

TABLE OF CONTENTS (Continued)

	<u>Bond and Interest Fund</u>	
2-68	Bond and Interest	92
2-69	Slate Valley Sewer	93
2-70	Greenfield Improvement District Bond & Interest.....	94
	<u>Capital Projects Fund</u>	
2-71	Road Bond Series 2014	95
	<u>Business Funds</u>	
2-72	Self-Insured Medical Plan	96
	<u>Trust Funds</u>	
2-73	Prosecuting Attorney Trainee	97
	<u>Agency Funds</u>	
Schedule 3	Summary of Receipts and Disbursements-Agency Funds, Regulatory Basis.....	98
	<u>Governmental Audit Section</u>	
Schedule 4	Schedule of Expenditures of Federal Awards.....	99
	Notes to Schedule of Expenditures of Federal Awards	100
	Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	101-102
	Independent Auditor's Report on Compliance for Each Major Program and Report on Independent Control over Compliance Required by Uniform Guidance.....	103-104
Schedule 5	Schedule of Findings and Questioned Costs.....	105
Schedule 6	Corrective Action Plan	107



INDEPENDENT AUDITOR'S REPORT

County Commission
Sumner County, Kansas

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Sumner County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Sumner County, Kansas as of December 31, 2020, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sumner County, Kansas as of December 31, 2020, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the 2020 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 the schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2020 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The information has been 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 information noted above 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.

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts

and expenditures-actual and budget (Schedules 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2019 basic financial statement upon which we rendered an unmodified opinion dated November 16, 2020. The 2019 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, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2021 on our consideration of Sumner County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sumner County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Sumner County's internal control over financial reporting and compliance.

Cooper & Co CPAs, P.A.

Wellington, Kansas
October 4, 2021

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Funds							
Governmental Type Funds							
General	\$ (158,726)	\$ 3,200	\$ 7,676,495	\$ 7,787,853	\$ (266,884)	\$ 512,451	\$ 245,567
Special Purpose Funds:							
Road and Bridge	883,365	-	3,975,986	3,798,505	1,060,846	315,346	1,376,192
Special Bridge	2,159	-	40,110	39,525	2,744	-	2,744
Special Road and Bridge	358	-	-	-	358	-	358
Agric Complex Bond & Int	100,368	-	10,478	-	110,846	-	110,846
4-H Club	275	-	3,110	3,000	385	-	385
Fair Association Building	294	-	7,055	7,000	349	-	349
County Fair	250	-	8,182	8,000	432	-	432
Health Fund	56,508	-	1,142,020	1,161,656	36,872	47,385	84,257
Soil Conservation	664	-	25,425	25,000	1,089	-	1,089
Election Fund	36,928	-	320,623	290,783	66,768	11,283	78,051
Noxious Weeds	50,018	-	202,699	175,210	77,507	6,705	84,212
Ambulance	628	-	683,598	684,226	-	-	-
Employee Benefits	(43,818)	-	4,714,964	3,685,145	986,001	97,603	1,083,604
County Extension Council	3,298	-	168,630	164,812	7,116	-	7,116
Mental Health	-	-	418,466	418,466	-	-	-
Community College Tuition	50	-	-	-	50	-	50
Appraiser's Cost	30,115	-	478,018	452,575	55,558	17,685	73,243
Futures Unlimited	547	-	187,807	188,354	-	-	-
Economic Development	1	-	-	-	1	-	1
Service Program for Elderly	3,420	-	118,499	116,237	5,682	-	5,682
Tax Sale Foreclosure	45,155	-	23,819	29,534	39,440	9,720	49,160
Tort Liability	82,131	-	-	-	82,131	-	82,131
Special Highway Improvement	547,024	-	257,196	186,467	617,753	-	617,753
Sparks	-	-	4,743,639	4,675,938	67,701	149,813	217,514
Futures Unlimited Building	11	-	24,489	24,500	-	-	-
Concealed Carry Fees	12,948	-	1,202	-	14,150	-	14,150
Special Parks and Recreation	4,453	-	2,532	-	6,985	-	6,985
Special Alcohol Program	61,980	-	4,964	64,977	1,967	-	1,967
Local Environment Protection Grant	6	-	-	-	6	-	6
2010 911 Wireless	65	-	-	-	65	-	65
Community Corrections	51,595	-	134,571	166,936	19,230	8,605	27,835
Work Release	4,828	-	1,840	2,203	4,465	-	4,465
Sanitary Landfill	102,239	-	-	-	102,239	-	102,239
Capital Improvement	43,937	-	43,149	26,300	60,786	-	60,786
Sheriff Asset Forfeiture	13,256	-	4,877	-	18,133	-	18,133
Federal Equitable Sharing	364,025	-	99,183	5,844	457,364	-	457,364
2010 911 Wire Line	145,172	-	166,688	164,283	147,577	35,440	183,017
CDBG Grant	-	-	5,775	-	5,775	-	5,775
CDBG-CV Grant	-	-	136,600	136,600	-	-	-
Sex Offender Fee	26,416	-	4,623	-	31,039	-	31,039
Inmate Phone System	102,454	-	34,731	47,481	89,704	2,756	92,460
Equipment Reserve	1,504,174	-	465,500	607,221	1,362,453	-	1,362,453
County Cemetery	131,922	-	19,945	20,135	131,732	224	131,956

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
DARE Program	9,616	-	-	1,200	8,416	-	8,416
Juvenile Justice	34,721	-	151,230	165,307	20,644	9,387	30,031
FEMA/CERT	334	-	-	-	334	-	334
County Attorney - Asset Forfeiture	4,136	-	10	-	4,146	-	4,146
War Memorial	300	-	-	-	300	-	300
Local Emergency Planning	8	-	-	-	8	-	8
Neighborhood Revitalization	-	-	732,936	732,936	-	-	-
Special Emergency Response Team	12,356	-	20,942	12,875	20,423	-	20,423
Donations for Drug Dog	1	-	-	-	1	-	1
Register of Deeds Technology	145,468	-	32,256	10,192	167,532	-	167,532
Sales Tax Purpose-Health Care	63,192	-	1,442,110	1,505,302	-	-	-
Clerk Technology	36,408	-	8,064	-	44,472	-	44,472
Treasurer Technology	37,522	-	8,064	-	45,586	-	45,586
Cowley College Sales Tax	134,679	-	1,442,104	1,459,673	117,110	-	117,110
Juvenile Reinvestment	2	-	23,744	19,793	3,953	-	3,953
Bio-Terrorism Grant	24,041	-	18,373	11,587	30,827	95	30,922
Pan Flu Grant	9,540	-	3,588	3,413	9,715	9	9,724
Cities Readiness Grant	3,092	-	3,231	2,673	3,650	25	3,675
CRI Regional Grant	28,982	-	124,811	115,157	38,636	-	38,636
SCMR Regional PHEP Grant	6,876	-	33,807	26,648	14,035	-	14,035
COVID-19	-	-	181,172	186,605	(5,433)	9,440	4,007
Auto License Fee	36,492	-	202,824	202,784	36,532	7,649	44,181
Contingent At Risk	1,945,325	-	840,486	-	2,785,811	-	2,785,811
Bond and Interest Funds:							
Bond and Interest	150,915	-	1,122,523	1,087,950	185,488	-	185,488
Slate Valley Sewer	27,502	-	16,624	18,895	25,231	-	25,231
Greenfield Improvement District B&I	1,162	-	13,211	12,705	1,668	-	1,668
Capital Project Funds:							
Road Bond Series 2014-1	190,929	-	-	190,929	-	-	-
Business Funds:							
Self-Insured Medical Plan	108,937	-	2,344,920	2,674,177	(220,320)	220,320	-
Trust Funds:							
Prosecuting Attorney Trainee	50,930	-	4,874	4,371	51,433	-	51,433
Total Reporting Entity (excluding Agency Funds)	<u>\$ 7,273,959</u>	<u>\$ 3,200</u>	<u>\$ 35,129,392</u>	<u>\$ 33,609,938</u>	<u>\$ 8,796,613</u>	<u>\$ 1,461,941</u>	<u>\$ 10,258,554</u>

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

Composition of Cash Balance:

Cash in checking account:

Impact Bank, Wellington, KS	Major checking	\$ 50,684
Impact Bank, Wellington, KS	Slate Valley	25,232
Impact Bank, Wellington, KS	Special Auto checking	171,189
Bank of Commerce, Wellington, KS	FEMA	342
Impact Bank, Wellington, KS	EFT account	3,147
Impact Bank, Wellington, KS	Peck Improvement	40,161
Impact Bank, Wellington, KS	Peck Improvement Savings	2,707
Impact Bank, Wellington, KS	SPARK Funding	217,513
Panhandle Federal Credit Union, Wellington, KS	Credit Union for VISA	6
Bank of Commerce, Wellington, KS	District Court	42,569
Bank of Commerce, Wellington, KS	Law Library	87,434
Bank of Commerce, Wellington, KS	Sheriff's Inmate & Commissary	14,157

Cash in savings account:

Impact Bank, Wellington, KS	11,007,255
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Cash in certificates of deposit

Stock Exchange Bank, Caldwell, KS	500,000
Impact Bank, Wellington, KS	2,900,000
Valley State Bank, Belle Plaine, KS	2,400,000
Bank of Commerce, Wellington, KS	Law Library 20,121

Cash items

Cash on hand	15,977
Returned checks held for collection	1,662

Investments

State of Kansas Municipal Investment Pool	<u>19,342,153</u>
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Total Cash and investments	36,842,309
Agency Funds per Schedule 3	<u>(26,583,755)</u>

Total Reporting Entity (Excluding Agency Funds)	<u>\$ 10,258,554</u>
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Sumner County, Kansas
Notes to Financial Statement
December 31, 2020

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

Sumner County, Kansas (the “County”) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the County with no related municipal entities.

B. Regulatory Basis Fund Types

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

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

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

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

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

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

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

C. Basis of Accounting

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

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

Sumner County, Kansas
Notes to Financial Statement
December 31, 2020

1. Summary of Significant Accounting Policies (continued)

D. Property taxes

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

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the County at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Reimbursements

Reimbursed expenditures have been shown as a reduction of total expenditures in several funds for the purposes of budget comparisons, otherwise they are shown as revenue. Reimbursed expenditures as defined by K.S.A 79-2934 are reimbursements during the current year of expenditures also made during the current year. They are recorded as an expenditure in the reimbursing fund and a revenue in the reimbursed fund.

F. Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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.

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

Sumner County, Kansas
Notes to Financial Statement
December 31, 2020

1. Summary of Significant Accounting Policies (continued)

F. Budgetary Information (continued)

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

A legal operating budget is not required for the Special Bridge, Mental Health, Community College Tuition, Tort Liability, Special Highway Improvement, Sanitary Landfill Capital Outlay (closure), Sheriff Asset Forfeiture, Equipment Reserve, Capital Improvement, County Attorney Asset Forfeiture, Neighborhood Revitalization, Register of Deeds Technology, County Clerk Technology, County Treasurer Technology, Special Auto License Fee, Capital Projects, trust funds, or federal and state grant funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Stewardship, Compliance and Accountability

A. Compliance With Finance-Related Legal and Contractual Provisions

Expenditures in Excess of Budgeted Amount

K.S.A 79-2935 provides that expenditures, including encumbrances of any lawfully budgeted fund should not exceed the adopted budget of expenditures. During 2020, expenditures exceeded budget in the Work Release Fund by \$2,203, the Sales Tax Revenue-Health Care Fund by \$77,733, the Sales Tax Revenue-Cowley College Fund by \$58,536, the Juvenile Reinvestment Fund by \$19,793, the Special Emergency Response Team by \$12,875, and the Self-Insured Medical Plan by \$12,796.. Although expenditures in the Pan Flu Grant fund exceeded its budget, federal and state grant funds are not subject to the budget law.

Designated Depository

K.S.A 9-1401 requires municipalities to designate the banks, savings and loan associations or savings banks that will serve as official depositories of the municipality. The county's self-insured health insurance plan deposits funds with its third party administrator (TPA), which is then deposited in the TPA's bank account to be used for payment of claims. This account would not be a qualifying account under K.S.A 9-1401.

B. Deficit Cash/Unencumbered Cash for Individual Funds

K.S.A. 10-1113 requires municipalities to keep an unencumbered cash balance above zero in each individual fund at all times. As of December 31, 2020, these funds had deficit balances: General- \$266,884, COVID 19 - \$5,433, and Self-Insured Medical Plan - \$220,320. However, the unencumbered cash balance being held in the Contingency Reserve fund for the General fund as of December 31, 2020 was \$574,469. While these funds are being held temporarily in the Contingency Reserve fund as a reserve for pending property tax appeals (see Note 13), they are technically still attributable to and available for transfer back to the originating funds. The COVID 19 fund was negative due to the pending receipt of federal funds, which is an exception to the cash basis law. The Self-Insured Medical Plan had pending reimbursements from its re-insurance policy.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2020

3. Deposits and Investments

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

<u>Security Description</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>	<u>Rating U.S.</u>
		<u>Less than 1</u>	
Kansas Municipal Investment Pool	\$19,342,153	\$19,342,153	N/A

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, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no investment policy that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments as of December 31, 2020 in the amount of \$19,342,153 are all invested in the Kansas Municipal Investment Pool.

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 did not designate any peak periods in 2020. All deposits were legally secured at December 31, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$17,482,517 and the bank balance was \$18,726,839. The bank balance was held by four banks) resulting in a concentration of credit risk. As of 12/31/20, the balance held by the TPA in their bank account was \$0. The County has no assurance that this account is secured by FDIC coverage or collateral. Of the bank balance, \$1,266,011 was covered by federal depository insurance and \$17,460,828 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

At December 31, 2020 the County had invested \$19,342,153 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2020

4. Long-term debt

Changes in long-term liabilities for the County for the year ended December 31, 2020 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Original Amount</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds									
2014 Series 1 - Clearwater, Oliver, Anson Roads	2%-4%	6/1/2014	11,640,000	10/1/2028	8,310,000	-	780,000	7,530,000	307,950
2015 Series 1 - Greenfield	3.25%	6/16/2015	146,000	10/1/2030	114,000	-	9,000	105,000	3,705
					8,424,000	-	789,000	7,635,000	311,655
KDHE - Slate Valley Sewer									
State of Kansas Water Pollution Control Revolving Loan Fund	2.71%	4/27/2004	216,300	3/1/2026	77,857	-	11,110	66,747	1,847
								Service fee	188
Capital Leases									
4 Caterpillar Motor Graders	2.20%	1/15/2016	882,960	1/15/2021	624,269	-	624,269	-	13,734
1 Gradall Excavator	2.60%	2/12/2016	324,727	2/12/2021	68,348	-	68,348	-	1,791
Mailing Machine	unknown	3/19/2019	27,593	4/30/2024	25,485		5,472	20,013	476
26 Copier systems	5.26%	2/13/2020	108,672	2/15/2025	-	108,672	16,150	92,522	4,498
2 Caterpillar Motor Graders	4.21%	9/30/2020	485,900	9/30/2024	-	485,900	60,496	425,404	-
					718,102	594,572	774,735	537,939	20,499
Total Reporting Entity					9,219,959	594,572	1,574,845	8,239,686	334,189

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

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>Total</u>
Principal							
GO Bond 2014 Series 1	815,000.00	850,000.00	880,000.00	920,000.00	955,000.00	3,110,000.00	7,530,000.00
GO Bond 2015 Series 1	9,000.00	9,000.00	10,000.00	10,000.00	10,000.00	57,000.00	105,000.00
	824,000.00	859,000.00	890,000.00	930,000.00	965,000.00	3,167,000.00	7,635,000.00
KDHE - Slate Valley Sewer	11,412.70	11,724.08	12,043.95	12,372.56	12,710.13	6,484.52	66,747.94
Capital Leases	62,874.62	66,139.55	69,579.76	335,242.99	4,102.59	-	537,939.51
Total Principal	898,287.32	936,863.63	971,623.71	1,277,615.55	981,812.72	3,173,484.52	8,239,687.45
Interest & Service Fees							
GO Bond 2014 Series 1	284,550.00	260,100.00	234,600.00	199,400.00	162,600.00	252,200.00	1,393,450.00
GO Bond 2015 Series 1	3,412.50	3,120.00	2,827.50	2,502.50	2,177.50	5,265.00	19,305.00
	287,962.50	263,220.00	237,427.50	201,902.50	164,777.50	257,465.00	1,412,755.00
KDHE - Slate Valley Sewer	1,732.06	1,420.68	1,100.81	772.20	434.63	87.86	5,548.24
Capital Leases	28,346.28	25,081.35	21,641.14	18,023.95	26.95	-	93,119.67
Total Interest	318,040.84	289,722.03	260,169.45	220,698.65	165,239.08	257,552.86	1,511,422.91
Total Principal and Interest	1,216,328.16	1,226,585.66	1,231,793.16	1,498,314.20	1,147,051.80	3,431,037.38	9,751,110.36

Sumner County, Kansas
Notes to Financial Statement
December 31, 2020

5. Commitments

A. Financing Commitment

The County has entered into a loan agreement with the Kansas Department of Health and Environment in the amount of \$216,300 to provide financing for the Slate Valley Sewer District improvement project. Annual payments of \$13,145 are required to repay the loan that started in 2006 and extends through 2025. An inter-local agreement dated June 21, 2004 between the County, the City of Wellington, Kansas and the Slate Valley Estates Sewer District provides for the required annual payments to be collected from the residents of Slate Valley by the City and distributed to the County for the repayment of the loan.

B. Nursing Home Lease

The County had a lease agreement with Wellington Leasehold LLC, dba Deseret Nursing and Rehabilitation providing for leasing of the nursing home facility owned by Sumner County for an annual rental of \$1.00 per year. The term of the agreement is for thirty (30) years beginning on January 1, 2010. The lessee is responsible for all maintenance, insurance, property taxes, utilities and damages with respect to the facility. This lease was reassigned to Mission Health as of March 9, 2015.

6. Capital project funds

The Special Improvements Fund is used to account for small project costs not directly attributable to another fund. Major capital projects are accounted for within their own fund. Since these funds are not required to be budgeted, expenditures are limited on a project-by-project basis to an amount authorized by resolution. During 2020, the following projects were completed or underway:

	Project	Project to Date	Dec. 31, 2020
<u>Project</u>	<u>Authorization</u>	<u>Expenditures</u>	<u>Status</u>
2014 Road Project	12,500,000	12,193,281	Final

7. Risk Management

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2019 to 2020 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, self-insurance claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2020

8. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2020:

<u>Transferred From:</u>	<u>Transferred To:</u>	<u>Amount</u>	<u>Statutory Authority</u>
General	Equipment Reserve	258,500	KSA 19-119
General	Mental Health	30,518	Commission approval
General	Ambulance	58,079	Commission approval
Special Auto	General	43,115	8-145
Neighborhood Revitalization	General	73,499	12-17,118
Health	Equipment Reserve	150,000	19-119
Election	Equipment Reserve	49,000	19-119
Noxious Weed	Equipment Reserve	8,000	19-119
Road & Bridge	Special Highway Improv	257,196	19-119
Capital Improvement	Suppesville Sewer Dist	11,300	19-120
		<u>939,208</u>	

9. Other Long-Term Obligations from Operations

A. Post-Employment Health Care Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. The indirect subsidy due to the retiree's higher age has not been computed, nor has any liability been recognized. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The County pays 75% of the cost of maintaining a retiring employee's current level of health insurance until the employee reaches age 65, subject to certain qualifications.

B. Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

C. Compensated absences

Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per pay period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending upon length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2020

10. Defined Benefit Pension Plan

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer 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, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$626,074 for KPERS and \$236,311 for KP&F for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, Sumner County's proportionate share of the collective net pension liability reported by KPERS was \$5,843,159 and \$2,407,219 by KP&F for a total of \$8,250,378. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. Sumner 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 with 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 publically available on the website at www.kpers.org or can be obtained as described above.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2020

11. Self-Insured Medical Plans

In July 2014, the County established a self-insurance medical plan for the benefit of its employees. Payments are made from the Employee Benefit Fund and county employees to a third party administrator, who pays fixed costs and claims. The County purchases commercial stop-loss insurance for claims in excess of specified amounts which reimburses the fund for covered excess claims paid. The County has included on the financial statement in the Self-Insured Medical Plan Fund the transactions paid through and the cash held by the third party administrator who maintains an escrow account for the benefit of Sumner County.

The County's Employee Benefit Fund charges employee health insurance expense each month for each employee an amount based on a predetermined "premium." If claims paid in the Self-Insured Medical Plan Fund exceed amounts available in the fund, the Employee Benefit Fund pays an additional amount to cover claims paid. During 2020, this additional amount paid was \$0 and payments from the stop-loss policy were \$34,856, which were retained in the Self-Insured Fund to pay claims.

The cash account was negative at 12/31/2020 by \$220,319.53. This balance was recovered by reinsurance reimbursements in February and March of 2021. The cash balance in the account as of July 31, 2021 was \$73,605.61.

The County also maintains a self-insured dental plan, administered by a separate third party administrator in which the administrator pays the claims and the County reimburses the administrator each month from its Employee Benefit Fund. A separate fund is not maintained for this plan.

Health and dental claims in both plans are recognized as an expense when paid, not when incurred. The amount of claims incurred but outstanding at year end have not been recorded as a liability in the financial statement.

12. Contingencies

Grant Program Involvement

The County participates in various federal or state grant programs from year to year on an intermittent basis. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

13. Contingency for Property Taxes Under Appeal and Related Reserve

Property Tax Appeal Pending

The largest property taxpayer in the county has appealed their property tax valuation for 2012-2020. The 2012 and 2013 court cases were settled in 2018, resulting in refunds to the taxpayer of \$380,299 and \$2,732,132 respectively. The county portion of those refunds was \$111,876 and \$780,983 respectively, with the balance attributable to other taxing districts. In addition, the county paid the taxpayer \$380,571 of interest on the 2012 and 2013 refunds which was charged to the General fund of the county. All other tax years are pending or under appeal in the appropriate courts. All refunds to taxpayers are processed by the County Treasurer as reductions of the next regular apportionment of ad valorem taxes due affected taxing subdivisions, including County funds. No claims were resolved by the courts in 2020 or to date in 2021. The 2018 and 2019 tax years are pending with the Board of Tax Appeals with no ruling made as of the date of this report.

Sumner County, Kansas

Notes to Financial Statement

December 31, 2020

13. Contingency for Property Taxes Under Appeal and Related Reserve (continued)

While management believes at this time it is not possible to reasonably estimate the amount of refunds that may be due under these actions, management has created a "Contingent At Risk Reserve Fund" to temporarily reserve amounts that could be at risk for future refunds to this taxpayer. This reserve fund was created in 2014 to temporarily move at risk tax receipts to this reserve from other county funds. This reservation of tax receipts will be moved back to the originating fund as tax rebates are made for each year at issue. This contingent tax refund liability has not been recognized in the financial statement under the county's regulatory basis of accounting.

Final and preliminary decisions in the 2012 through 2018 years are as follows:

Tax year	Tax Overpayment per Final/Preliminary Court Decisions	County Portion of Preliminary Decisions	County Portion of Final Decisions	Amount Reserved for Contingency
		<u>Final Decisions</u>		
2012	\$ 380,299	\$ -	\$ 111,876	*paid in 2018
2013	<u>2,732,132</u>	<u>-</u>	<u>780,983</u>	*paid in 2018
	<u>\$ 3,112,431</u>	<u>\$ -</u>	<u>\$ 892,859</u>	

2012 & 2013 interest paid \$ 380,571 *paid in 2109

		<u>Pending Appeals</u>	
2014	\$ 2,508,381	\$ 714,469	\$ 240,968
2015	3,602,039	1,036,205	342,873
2016	2,558,890	786,376	382,852
2017	2,072,955	636,354	444,239
2018	3,845,932	1,183,465	534,393
2019	<u>pending</u>	<u>pending</u>	<u>840,486</u>
	<u>\$ 14,588,197</u>	<u>\$ 4,356,869</u>	<u>\$ 2,785,811</u>

The above amounts do not include potential tax refunds for property tax years of 2019 and 2020, for which no ruling have been issued, or interest that may be due on all tax refunds, which is also the subject of court proceedings. The activity of the funds reserved for the County portion of possible refunds are as follows:

Balance reserved, 12/31/19	\$ 1,945,325
Plus: 2019 property taxes reserved in June, 2020	<u>840,486</u>
Balance reserved, 12/31/20	<u>\$ 2,785,811</u>

Sumner County, Kansas

Notes to Financial Statement

December 31, 2020

14. Landfill Closure Costs and Post-Closure Costs

Sumner County formerly operated a municipal solid waste landfill that was closed and capped in 1994. State and federal laws and regulations require that certain maintenance and monitoring functions continue for 30 years after closure. Estimates of future costs are not maintained for this closed landfill. In 2006, the county entered into an agreement with the City of Wellington, Kansas to purchase the land containing the sanitary landfill and as part of that agreement, the city is liable for monitoring costs after 2016. Sumner County maintains the Sanitary Landfill fund to provide for future closure costs. The unencumbered balance of this fund at December 31, 2020 was \$102,239.

15. CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The county received CRF in the amount of \$4,743,639 during 2020. The county is encouraged to share the CRF with cities, school districts and local businesses within the county. 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/>.

Under the CARES Act, the CRF may be used to cover costs that:

1. Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2021.
2. Are necessary expenditures incurred due to the public health emergency with respect to COVID-19.
3. Are NOT accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the state or county. The "most recently approved" budget refers to the enacted budget for the relevant fiscal period for the particular county. A cost meets this requirement if:
 - a. The cost cannot lawfully be funded using a line item, allotment, or allocation within that budget; OR
 - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
 - c. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

The county finished expending these funds in March, 2021.

16. Subsequent Events

COVID 19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the county's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation 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. The county was significantly impacted in 2020 with reduced casino tax receipts and out of county inmate housing receipts. These and other areas could continue to be impacted in 2021 and beyond.

Sumner County, Kansas

Notes to Financial Statement

December 31, 2020

15. Subsequent Events (continued)

Issuance of GO Bonds

In April, 2021, the Sumner County Commission approved project authorization of \$9,500,000 for road and bridge projects in the county, to be financed by the issuance of general obligation (GO) bonds in the amount of \$8,630,000 issued August, 2021. In addition, in August 2021 also issued \$2,035,000 of refunding GO bonds to refund a portion of the 2014 GO bond issue.

American Rescue Plan of 2021 (ARPA)

Signed into law on March 11, 2021, The American Rescue Plan Act of 2021 (ARPA) provides \$350 billion in additional funding for state and local governments.

The local funding portion is approximately \$130 billion, equally divided between cities and counties. Localities will receive the funds in two tranches—the first after the U.S. Treasury certifies the proceeds to each jurisdiction and the second one year later.

For counties, the \$65 billion will be allocated based on the county's population. Counties that are CDBG recipients will receive the larger of the population or CDBG-based formula.

Eligible uses of these funds include:

- Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency,
- COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery,
- Premium pay for essential workers,
- Investments in water, sewer, and broadband infrastructure.

Restrictions on the uses of these funds include:

- Funds allocated to states cannot be used to directly or indirectly to offset tax reductions or delay a tax or tax increase;
- Funds cannot be deposited into any pension fund.

Funding must be spent by the end of calendar year 2024.

As with previous COVID-19 relief packages, implementation will be an extensive process as new or updated guidance and FAQs are developed and released by the U.S. Treasury. For example, the legislation requires each jurisdiction's executive to "certify" that the funds will be used for eligible purposes. That process is currently under development by the U.S. Treasury.

Sumner County received \$2,217,813 in May, 2021 and expects to receive the same amount again in 2022. The County is currently in the process of planning for the use of these funds.

Management has evaluated subsequent events through October 4, 2021, which is the date the financial statement was available to be issued.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

Sumner County, Kansas
Summary of Expenditures--Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2020

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over / (Under)</u>
Governmental Type Funds:					
General	\$ 8,635,462	\$ -	\$ 8,635,462	\$ 7,787,853	\$ (847,609)
Special Purpose Funds:					
Road and Bridge	4,773,638	-	4,773,638	3,798,505	(975,133)
Special Bridge	40,000	-	40,000	39,525	(475)
Special Road & Bridge	175	-	175	-	(175)
Agric Complex Bond & Int	41,084	-	41,084	-	(41,084)
4-H Club	3,000	-	3,000	3,000	-
Fair Association Building	7,000	-	7,000	7,000	-
County Fair	8,000	-	8,000	8,000	-
Health Fund	1,101,133	176,832	1,277,965	1,161,656	(116,309)
Soil Conservation	25,000	-	25,000	25,000	-
Election Fund	278,451	39,038	317,489	290,783	(26,706)
Noxious Weeds	210,091	-	210,091	175,210	(34,881)
Ambulance	695,000	-	695,000	684,226	(10,774)
Employee Benefits	4,568,149	-	4,568,149	3,685,145	(883,004)
County Extension Council	164,812	-	164,812	164,812	-
Mental Health	427,000	-	427,000	418,466	(8,534)
Community College Tuition	22	-	22	-	(22)
Appraiser's Cost	470,410	-	470,410	452,575	(17,835)
Futures Unlimited	192,198	-	192,198	188,354	(3,844)
Service Program for Elderly	116,237	-	116,237	116,237	-
Tax Sale Foreclosure	50,000	-	50,000	29,534	(20,466)
Tort Liability	46,300	-	46,300	-	(46,300)
Futures Unlimited Building	25,000	-	25,000	24,500	(500)
Concealed Carry Fees	3,000	-	3,000	-	(3,000)
Special Parks and Recreation	3,790	-	3,790	-	(3,790)
Special Alcohol Program	208,957	-	208,957	64,977	(143,980)
Community Corrections	185,136	-	185,136	166,936	(18,200)
Work Release	-	-	-	2,203	2,203
Capital Improvement	75,000	-	75,000	26,300	(48,700)
2010 911 Wire Line	275,625	-	275,625	164,283	(111,342)
Sex Offender Fee	4,000	-	4,000	-	(4,000)
Inmate Phone System	60,000	-	60,000	47,481	(12,519)
County Cemetery	52,000	-	52,000	20,135	(31,865)
Juvenile Justice	204,532	-	204,532	165,307	(39,225)
Sales Tax Revenue-Health Care	1,427,569	-	1,427,569	1,505,302	77,733
Sales Tax - Cowley College	1,401,137	-	1,401,137	1,459,673	58,536
Juvenile Reinvestment	-	-	-	19,793	19,793
Bio-Terrorism	20,913	-	20,913	11,587	(9,326)
Pan Flu Grant	3,005	-	3,005	3,413	408
Cities Readiness Grant	8,155	-	8,155	2,673	(5,482)
CRI Regional Grant	125,425	-	125,425	115,157	(10,268)
SCMR Regional PHEP Grant	33,647	-	33,647	26,648	(6,999)
Bond and Interest Funds:					
Bond and Interest	1,205,154	-	1,205,154	1,087,950	(117,204)
Slate Valley Sewer	22,000	-	22,000	18,895	(3,105)
Greenfield Impr District B & I	12,706	-	12,706	12,705	(1)
Business Funds					
Self-Insured Medical Plan	2,661,381		2,661,381	2,674,177	12,796
Trust Funds:					
Prosecuting Attorney Trainee	10,000	-	10,000	4,371	(5,629)
Total	<u>\$ 29,881,294</u>	<u>\$ 215,870</u>	<u>\$ 30,097,164</u>	<u>\$ 26,660,347</u>	<u>\$ (3,436,817)</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Ad valorem tax	\$ 4,439,641	\$ 4,386,979	\$ 4,534,845	\$ (147,866)
Contingent at-risk reserve	343,734	(265,423)	-	(265,423)
Back tax collections	70,697	93,144	32,243	60,901
Motor vehicle tax	339,669	451,968	432,756	19,212
Interest on delinquent taxes	(143,825)	263,588	197,000	66,588
Recreational vehicle tax	6,854	10,104	8,097	2,007
Commercial vehicle tax	8,408	11,974	11,215	759
Truck tax	11,967	13,952	18,403	(4,451)
Neighborhood revitalization	(204,259)	(262,250)	(180,000)	(82,250)
In lieu of tax app	-	14,820	-	14,820
Motor vehicle excise tax	19	26	12	14
Total taxes	\$ 4,872,905	\$ 4,718,882	\$ 5,054,571	\$ (335,689)
Mineral tax	\$ 14,319	\$ 9,106	\$ 15,000	\$ (5,894)
Local alcoholic liquor tax	-	2,532	-	2,532
Total intergovernmental	\$ 14,319	\$ 11,638	\$ 15,000	\$ (3,362)
Planning fees	\$ 14,563	\$ 14,653	\$ 15,000	\$ (347)
Fees transferred from NRP fund	51,254	73,499	48,600	24,899
Register of Deeds fees	203,883	228,128	191,000	37,128
Sheriff fees	10	2	100	(98)
County attorney diversion fees	11,975	11,000	18,000	(7,000)
County attorney copy fees	1,253	972	-	972
Heritage Trust Fund fees	(3,506)	(7,661)	-	(7,661)
Mortgage registration fees	-	724	40,500	(39,776)
Cereal malt beverage licenses	25	75	200	(125)
Fish and game permits	53	43	200	(157)
Filing fees - Clerk	1,445	4,886	1,500	3,386
Court fees	12,224	13,249	7,950	5,299
Treasurer's fees	11,625	6,935	12,300	(5,365)
Fireworks permits	5,500	5,000	5,000	-
Sheriff - inmate housing	695,890	438,635	1,100,000	(661,365)
Total licenses, fees and permits	\$ 1,006,194	\$ 790,140	\$ 1,440,350	\$ (650,210)
Interest on idle funds	\$ 330,570	\$ 131,508	\$ 224,800	\$ (93,292)
Casino revenue	\$ 1,859,685	\$ 1,442,707	\$ 1,891,236	\$ (448,529)
Sheriff commissary commission	19,170	13,431	19,000	(5,569)
Juvenile supervision	604	293	700	(407)
Rental income	50,771	60,128	54,000	6,128
Farm & pasture rent	20,766	20,766	-	20,766
Wind farm in lieu of taxes	317,129	323,011	323,011	-
Producers Ag Fee	56,000	57,856	56,000	1,856
Sale of property	5,418	-	-	-
Sparks reimbursement	-	37,750	-	37,750
Operating transfer from Auto License Fees fund	50,642	43,115	50,642	(7,527)
Reimbursement from Suppesville fund	600	-	-	-
Federal grants	-	24,531	-	24,531
State Grants	-	739	-	739
Other	14,723	-	10,000	(10,000)
Total other	\$ 2,395,508	\$ 2,024,327	\$ 2,404,589	\$ (380,262)
Total receipts	\$ 8,619,496	\$ 7,676,495	\$ 9,139,310	\$ (1,462,815)

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	<u>Actual</u>			<u>(Under)</u>
<u>Expenditures</u>				
County Commission:				
Personal services	\$ 75,247	\$ 75,481	\$ 75,027	\$ 454
Commodities	642	339	750	(411)
Contractual service	1,645	409	1,245	(836)
Capital outlay	-	-	-	-
Total County Commission	<u>\$ 77,534</u>	<u>\$ 76,229</u>	<u>\$ 77,022</u>	<u>\$ (793)</u>
County Clerk:				
Personal services	\$ 124,273	\$ 113,967	\$ 124,904	\$ (10,937)
Commodities	8,670	4,222	7,820	(3,598)
Contractual service	2,549	2,182	4,200	(2,018)
Capital Outlay	-	1,983	-	1,983
Transfer to Equipment Reserve	1,000	2,000	2,000	-
Reimbursements	-	(4,828)	-	(4,828)
Total County Clerk	<u>\$ 136,492</u>	<u>\$ 119,526</u>	<u>\$ 138,924</u>	<u>\$ (19,398)</u>
County Treasurer:				
Personal services	\$ 168,683	\$ 170,646	\$ 200,847	\$ (30,201)
Commodities	6,650	8,117	7,900	217
Contractual service	2,185	4,119	21,400	(17,281)
Reimbursements	(14,178)	(17,064)	-	(17,064)
Total County Treasurer	<u>\$ 163,340</u>	<u>\$ 165,818</u>	<u>\$ 230,147</u>	<u>\$ (64,329)</u>
County Attorney:				
Personal services	\$ 324,324	\$ 341,859	\$ 345,572	\$ (3,713)
Commodities	5,900	6,240	8,000	(1,760)
Contractual service	34,125	36,204	43,000	(6,796)
Transfer to Equipment Reserve	747	-	1,000	(1,000)
Reimbursements	50	-	(200)	200
Total County Attorney	<u>\$ 365,146</u>	<u>\$ 384,303</u>	<u>\$ 397,372</u>	<u>\$ (13,069)</u>
Register of Deeds:				
Personal services	\$ 101,057	\$ 101,294	\$ 102,038	\$ (744)
Commodities	7,010	6,963	9,832	(2,869)
Contractual service	1,622	1,066	2,195	(1,129)
Transfer to Equipment Reserve	3,500	4,000	-	4,000
Reimbursements	(5,050)	(7,961)	(4,000)	(3,961)
Total Register of Deeds	<u>\$ 108,139</u>	<u>\$ 105,362</u>	<u>\$ 110,065</u>	<u>\$ (4,703)</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Expenditures (continued)				
Sheriff:				
Personal services - Sheriff/Jail	\$ 2,338,978	\$ 2,814,646	\$ 2,713,893	\$ 100,753
Commodities	367,274	314,494	403,600	(89,106)
Contractual service	123,101	68,428	116,500	(48,072)
Capital outlay	256,489	342,416	287,000	55,416
Other jail expenses	447,244	-	517,000	(517,000)
Reimbursements	(30,443)	(69,193)	-	(69,193)
Juvenile housing	13,500	-	50,000	(50,000)
Transfer to equipment reserve	-	200,000	-	200,000
Total Sheriff	<u>\$ 3,516,143</u>	<u>\$ 3,670,791</u>	<u>\$ 4,087,993</u>	<u>\$ (417,202)</u>
Unified Court:				
Commodities	\$ 81,248	\$ 21,928	\$ 33,000	\$ (11,072)
Contractual service	393,555	336,701	421,000	(84,299)
Capital outlay	3,360	51,047	5,000	46,047
Reimbursements	(86,385)	(85,016)	(50,000)	(35,016)
Total Unified Court	<u>\$ 391,778</u>	<u>\$ 324,660</u>	<u>\$ 409,000</u>	<u>\$ (84,340)</u>
Courthouse - General:				
Commodities	\$ 3,045	\$ 5,342	\$ 6,000	\$ (658)
Contractual service	695,602	718,249	684,022	34,227
Capital outlay	80,993	69,792	20,000	49,792
Postage	48,660	51,097	90,000	(38,903)
Insurance reimbursement	(153,481)	(144,886)	(160,000)	15,114
Total Courthouse - General	<u>\$ 674,819</u>	<u>\$ 699,594</u>	<u>\$ 640,022</u>	<u>\$ 59,572</u>
County Counselor:				
Personal services	\$ 90,578	\$ 90,871	\$ 90,232	\$ 639
Commodities	-	-	100	(100)
Contractual service	18,276	18,200	18,500	(300)
Capital outlay	-	-	-	-
Total County Counselor	<u>\$ 108,854</u>	<u>\$ 109,071</u>	<u>\$ 108,832</u>	<u>\$ 239</u>
Planning:				
Personal services	\$ 132,067	\$ 133,514	\$ 133,130	\$ 384
Commodities	3,930	5,291	5,148	143
Contractual service	18,469	30,792	29,800	992
Transfer to Equipment Reserve	7,000	-	-	-
Reimbursements	-	(4,112)	-	(4,112)
Total Register of Deeds	<u>\$ 161,466</u>	<u>\$ 165,485</u>	<u>\$ 168,078</u>	<u>\$ (2,593)</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020**(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)*

Expenditures (continued)	2019 <u>Actual</u>	2020		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Emergency Preparedness:				
Personal services	\$ 93,163	\$ 93,920	\$ 93,000	\$ 920
Commodities	1,616	1,771	6,800	(5,029)
Contractual service	15,426	15,557	25,600	(10,043)
Capital outlay	-	-	7,500	(7,500)
Transfer to Equipment Reserve	-	7,500	-	7,500
Reimbursements	-	-	-	-
Total Emergency Preparedness	<u>\$ 110,205</u>	<u>\$ 118,748</u>	<u>\$ 132,900</u>	<u>\$ (14,152)</u>
Raymond Frye Complex:				
Contractual service	\$ 21,035	\$ 22,283	\$ 31,000	\$ (8,717)
Capital outlay	7,303	1,055	12,000	(10,945)
Reimbursements	-	-	-	-
Total Raymond Frye Complex	<u>\$ 28,338</u>	<u>\$ 23,338</u>	<u>\$ 43,000</u>	<u>\$ (19,662)</u>
Information Services:				
Personal services	\$ 88,436	\$ 88,722	\$ 88,085	\$ 637
Commodities	5,657	5,602	3,050	2,552
Contractual service	284,388	384,005	431,800	(47,795)
Capital outlay	58,625	59,724	40,500	19,224
Transfer to Equipment Reserve	130,000	25,000	13,000	12,000
Reimbursements	(166)	(2,629)	-	(2,629)
Total Information Services	<u>\$ 566,940</u>	<u>\$ 560,424</u>	<u>\$ 576,435</u>	<u>\$ (16,011)</u>
Maintenance:				
Personal services	\$ 177,352	\$ 183,045	\$ 196,822	\$ (13,777)
Commodities	7,215	7,925	12,500	(4,575)
Contractual service	3,398	4,025	5,000	(975)
Capital outlay	2,000	4,000	4,000	-
Reimbursements	-	(1,802)	-	(1,802)
Total Maintenance	<u>\$ 189,965</u>	<u>\$ 197,193</u>	<u>\$ 218,322</u>	<u>\$ (21,129)</u>
Economic Development:				
Utilities	\$ 8,271	\$ 5,984	\$ 7,496	\$ (1,512)
Rent	7,488	7,488	7,488	-
Appropriation	91,016	111,016	55,016	56,000
Reimbursements	-	-	-	-
Total Economic Development	<u>\$ 106,775</u>	<u>\$ 124,488</u>	<u>\$ 70,000</u>	<u>\$ 54,488</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020**(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)*

	2019 <u>Actual</u>	2020		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Expenditures (continued)				
Coroner:				
Contractual service	\$ 67,910	\$ 46,665	\$ 67,500	\$ (20,835)
Reimbursements	(52,388)	(46,529)	(37,500)	(9,029)
Total Coroner	<u>\$ 15,522</u>	<u>\$ 136</u>	<u>\$ 30,000</u>	<u>\$ (29,864)</u>
Geographical Information:				
Personal services	\$ 36,102	\$ 36,219	\$ 35,958	\$ 261
Commodities	70	91	1,500	(1,409)
Contractual service	17,615	5,140	22,500	(17,360)
Transfer to Equip Reserve	14,000	20,000	8,000	12,000
Reimbursements	(984)	(84)	-	(84)
Total Emergency Preparedness	<u>\$ 66,803</u>	<u>\$ 61,366</u>	<u>\$ 67,958</u>	<u>\$ (6,592)</u>
CASA	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
911 System:				
Personal services	\$ 690,461	\$ 674,955	\$ 732,065	\$ (57,110)
Commodities	8,887	10,409	11,750	(1,341)
Contractual service	11,211	21,345	25,500	(4,155)
Capital outlay	4,280	1,777	3,700	(1,923)
Reimbursements	-	(6,320)	-	(6,320)
Total 911 System	<u>\$ 714,839</u>	<u>\$ 702,166</u>	<u>\$ 773,015</u>	<u>\$ (70,849)</u>
Jail Maintenance:				
Personal services	\$ -	\$ -	\$ 2,000	\$ (2,000)
Commodities	2,033	2,493	13,500	(11,007)
Contractual service	23,394	19,058	28,000	(8,942)
Capital outlay	-	-	5,500	(5,500)
Total Jail Maintenance	<u>\$ 25,427</u>	<u>\$ 21,551</u>	<u>\$ 49,000</u>	<u>\$ (27,449)</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020**(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)*

<u>Expenditures (continued)</u>	2019 <u>Actual</u>	2020		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Other:				
Other	\$ 75	\$ 150	\$ -	\$ 150
Public Transportation	20,000	20,000	20,000	-
Miscellaneous	14,703	28,114	32,650	(4,536)
Candidate registration fees	-	400	-	400
Reimbursements	(20)	(6,960)	-	(6,960)
Transfer to Employee Benefit fund	891,364	-	-	-
Transfer to Ambulance fund	186,075	58,079	24,833	33,246
Transfer to Mental health	-	30,318	-	30,318
Transfer to Equip reserve	-	-	209,894	(209,894)
Mortgage Registration Tax to State	<u>10,515</u>	<u>7,503</u>	<u>-</u>	<u>7,503</u>
Total Other	<u>\$ 1,122,712</u>	<u>\$ 137,604</u>	<u>\$ 287,377</u>	<u>\$ (149,773)</u>
Total Expenditures	<u>\$ 8,671,237</u>	<u>\$ 7,787,853</u>	<u>\$ 8,635,462</u>	<u>\$ (847,609)</u>
Receipts Over (Under) Expenditures	\$ (51,741)	\$ (111,358)		
Unencumbered Cash, Beginning	(107,755)	(158,726)		
Prior Year Cancelled Encumbrances	<u>770</u>	<u>3,200</u>		
Unencumbered Cash, Ending	<u>\$ (158,726)</u>	<u>\$ (266,884)</u>		

Sumner County, Kansas**Special Purpose Fund****Road and Bridge****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 2,201,845	\$ 2,770,420	\$ 2,864,109	\$ (93,689)
Less Contingent at-risk reserve	251,087	(167,632)	-	(167,632)
Delinquent tax	59,329	65,540	49,998	15,542
Motor vehicle tax	316,965	257,213	241,060	16,153
Recreational vehicle tax	6,397	5,725	4,510	1,215
Commercial vehicle tax	7,848	6,673	6,247	426
16/20M truck tax	11,001	13,024	10,251	2,773
Intergovernmental:				-
County Highway Fund	859,208	810,060	884,299	(74,239)
State grant	183,068	157,196	191,000	(33,804)
Federal grant	-	49,440	-	49,440
Other Road and Bridge collections	23,575	8,327	-	8,327
Total receipts	<u>\$ 3,920,323</u>	<u>\$ 3,975,986</u>	<u>\$ 4,251,474</u>	<u>\$ (275,488)</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 1,658,348	\$ 1,661,692	\$ 1,768,375	\$ (106,683)
Commodities	1,353,813	1,023,199	1,665,665	(642,466)
Contractual	107,157	305,504	101,392	204,112
Reimbursements	(33,746)	(169,540)	-	(169,540)
Lease purchase payments	152,141	212,636	152,141	60,495
Projects - Capital Outlay	485,281	238,032	816,279	(578,247)
Insurance	139,000	139,000	139,000	-
Employee benefits	130,786	130,786	130,786	-
Transfer to Special Highway Improvement	383,068	257,196	-	257,196
Total expenditures	<u>\$ 4,375,848</u>	<u>\$ 3,798,505</u>	<u>\$ 4,773,638</u>	<u>\$ (975,133)</u>
Receipts Over (Under) Expenditures	\$ (455,525)	\$ 177,481		
Unencumbered Cash, Beginning	1,324,370	883,365		
Prior Year Cancelled Encumbrances	<u>14,520</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 883,365</u>	<u>\$ 1,060,846</u>		

Sumner County, Kansas
Special Purpose Fund
Special Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 33,263	\$ 37,661	\$ 39,029	\$ (1,368)
Less Contingent at-risk reserve	1,266	(2,279)	-	(2,279)
Delinquent tax	748	852	710	142
Motor vehicle tax	3,255	3,569	3,399	170
Recreational vehicle tax	66	80	64	16
Commercial vehicle tax	80	94	88	6
16/20M truck tax	146	133	145	(12)
Total receipts	<u>38,824</u>	<u>40,110</u>	<u>43,435</u>	<u>(3,325)</u>
<u>Expenditures</u>				
Public Works:				
Commodities	\$ 38,828	\$ 39,525	\$ 40,000	\$ (475)
Receipts Over (Under) Expenditures	\$ (4)	\$ 585		
Unencumbered Cash, Beginning	2,163	2,159		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 2,159</u>	<u>\$ 2,744</u>		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in the budget.

Sumner County, Kansas
Special Purpose Fund
Special Road and Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		
	2019			Variance
	<u>Actual</u>	<u>Actual</u>	Budget	Over (Under)
<u>Receipts</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Public Works:				
Road and Bridge expenditures	\$ -	\$ -	\$ 175	\$ (175)
Total expenditures	\$ -	\$ -	\$ 175	\$ (175)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	358	358		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 358</u>	<u>\$ 358</u>		

Sumner County, Kansas
Special Purpose Fund
Agricultural Complex Bond & Interest
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		
	2019			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Rent	\$ 10,478	\$ 10,478	\$ -	\$ 10,478
<u>Expenditures</u>				
Contractual	\$ -	\$ -	\$ 41,084	\$ (41,084)
Operating transfers out	-	-	-	-
Total expenditures	\$ -	\$ -	\$ 41,084	\$ (41,084)
Receipts Over (Under) Expenditures	\$ 10,478	\$ 10,478		
Unencumbered Cash, Beginning	89,890	100,368		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 100,368	\$ 110,846		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in the budget.

Sumner County, Kansas**Special Purpose Fund****4-H Club****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 2,581	\$ 2,917	\$ 2,987	\$ (70)
Less Contingent at-risk reserve	94	(176)	-	(176)
Delinquent tax	61	68	-	68
Motor vehicle tax	269	277	253	24
Recreational vehicle tax	5	6	5	1
Commercial vehicle tax	7	7	7	-
16/20M truck tax	12	11	11	-
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 3,029</u>	<u>\$ 3,110</u>	<u>\$ 3,263</u>	<u>\$ (153)</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 29	\$ 110		
Unencumbered Cash, Beginning	246	275		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 275</u>	<u>\$ 385</u>		

Sumner County, Kansas
Special Purpose Fund
Fair Association Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 6,141	\$ 6,630	\$ 6,895	\$ (265)
Less Contingent at-risk reserve	(61)	(401)	-	(401)
Delinquent tax	108	134	-	134
Motor vehicle tax	673	633	606	27
Recreational vehicle tax	13	14	11	3
Commercial vehicle tax	17	17	16	1
16/20M truck tax	13	28	26	2
Total receipts	<u>\$ 6,904</u>	<u>\$ 7,055</u>	<u>\$ 7,554</u>	<u>\$ (499)</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (96)	\$ 55		
Unencumbered Cash, Beginning	390	294		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 294</u>	<u>\$ 349</u>		

Sumner County, Kansas
Special Purpose Fund
County Fair
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 7,041	\$ 7,691	\$ 8,047	\$ (356)
Less Contingent at-risk reserve	12	(465)	-	(465)
Delinquent tax	126	157	-	157
Motor vehicle tax	747	733	696	37
Recreational vehicle tax	15	16	13	3
Commercial vehicle tax	19	19	18	1
16/20M truck tax	16	31	30	1
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 7,976</u>	<u>\$ 8,182</u>	<u>\$ 8,804</u>	<u>\$ (622)</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>
Total expenditures	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (24)	\$ 182		
Unencumbered Cash, Beginning	274	250		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 250</u>	<u>\$ 432</u>		

Sumner County, Kansas**Special Purpose Fund****Health****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ (3)	\$ -	\$ -	\$ -
Other:				
Charges for services	762,443	662,827	742,308	(79,481)
Donations	107	45	-	45
Reimbursements	4,247	177,832	1,000	176,832
Local sales tax appropriation	367,158	301,316	307,465	(6,149)
Total receipts	<u>\$ 1,133,952</u>	<u>\$ 1,142,020</u>	<u>\$ 1,050,773</u>	<u>\$ 91,247</u>
<u>Expenditures</u>				
Health:				
Personal services	\$ 762,771	\$ 707,195	\$ 811,602	\$ (104,407)
Commodities	79,526	73,831	100,500	(26,669)
Contractual	238,368	230,596	187,950	42,646
Capital Outlay	6,833	34	1,081	(1,047)
Transfer to Equipment Reserve	22,000	150,000	-	150,000
Total expenditures	<u>\$ 1,109,498</u>	<u>\$ 1,161,656</u>	<u>\$ 1,101,133</u>	<u>\$ 60,523</u>
Adjustment for qualifying budget credit	-	-	176,832	(176,832)
Total expenditures, adjusted	<u>\$ 1,109,498</u>	<u>\$ 1,161,656</u>	<u>\$ 1,277,965</u>	<u>\$ (116,309)</u>
Receipts Over (Under) Expenditures	\$ 24,454	\$ (19,636)		
Unencumbered Cash, Beginning	32,054	56,508		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 56,508</u>	<u>\$ 36,872</u>		

Sumner County, Kansas**Special Purpose Fund****Soil Conservation****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 20,827	\$ 23,870	\$ 24,595	\$ (725)
Less Contingent at-risk reserve	815	(1,444)	-	(1,444)
Delinquent tax	499	553	412	141
Motor vehicle tax	2,247	2,245	2,138	107
Recreational vehicle tax	45	50	40	10
Commercial vehicle tax	55	59	55	4
16/20M truck tax	95	92	91	1
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 24,583</u>	<u>\$ 25,425</u>	<u>\$ 27,331</u>	<u>\$ (1,906)</u>
<u>Expenditures</u>				
Public Works:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (417)	\$ 425		
Unencumbered Cash, Beginning	1,081	664		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 664</u>	<u>\$ 1,089</u>		

Sumner County, Kansas**Special Purpose Fund****Election****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 238,549	\$ 265,215	\$ 274,139	\$ (8,924)
Less Contingent at-risk reserve	1,693	(16,047)	-	(16,047)
Delinquent tax	4,609	5,616	3,524	2,092
Motor vehicle tax	20,739	24,750	23,619	1,131
Recreational vehicle tax	418	553	442	111
Commercial vehicle tax	510	653	612	41
16/20M truck tax	943	845	1,004	(159)
Transfer from Equipment Reserve	-	-	-	-
Funds from equipment sale	-	-	-	-
Covid Cares (SOS)	-	24,829	-	24,829
Covid CTCL Grant	-	12,264	-	12,264
Covid Sparks Grant	-	1,945	-	1,945
Other Income	-	-	-	-
Total receipts	<u>\$ 267,461</u>	<u>\$ 320,623</u>	<u>\$ 303,340</u>	<u>\$ 17,283</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 105,412	\$ 132,964	\$ 126,200	\$ 6,764
Commodities	7,577	15,625	14,000	1,625
Contractual	55,081	89,209	80,400	8,809
Capital outlay	-	8,193	8,851	(658)
Reimbursements	(2,972)	(4,208)	-	(4,208)
Other financing uses:				
Operating transfer to Equipment Reserve	63,200	49,000	49,000	-
Total expenditures	<u>\$ 228,298</u>	<u>\$ 290,783</u>	<u>\$ 278,451</u>	<u>\$ 12,332</u>
Adjustment for qualifying budget credit	-	-	39,038	(39,038)
Total expenditures, adjusted	<u>\$ 228,298</u>	<u>\$ 290,783</u>	<u>\$ 317,489</u>	<u>\$ (26,706)</u>
Receipts Over (Under) Expenditures	\$ 39,163	\$ 29,840		
Unencumbered Cash, Beginning	(2,235)	36,928		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 36,928	\$ 66,768		

Sumner County, Kansas**Special Purpose Fund****Noxious Weeds****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 117,421	\$ 126,512	\$ 130,774	\$ (4,262)
Less Contingent at-risk reserve	3,180	(7,655)	-	(7,655)
Delinquent tax	2,130	2,688	1,086	1,602
Motor vehicle tax	8,905	12,361	11,843	518
Recreational vehicle tax	179	276	222	54
Commercial vehicle tax	219	328	307	21
16/20M truck tax	429	362	504	(142)
Sale of chemicals	53,238	67,827	60,000	7,827
Total receipts	<u>\$ 185,701</u>	<u>\$ 202,699</u>	<u>\$ 204,736</u>	<u>\$ (2,037)</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 77,364	\$ 90,002	\$ 98,191	\$ (8,189)
Commodities	79,191	75,537	94,800	(19,263)
Contractual	8,103	6,477	9,100	(2,623)
Capital Outlay	-	-	8,000	(8,000)
Operating transfers to Equipment Reserve	8,000	8,000	-	8,000
Reimbursements	(19)	(4,806)	-	(4,806)
Total expenditures	<u>\$ 172,639</u>	<u>\$ 175,210</u>	<u>\$ 210,091</u>	<u>\$ (34,881)</u>
Receipts Over (Under) Expenditures	\$ 13,062	\$ 27,489		
Unencumbered Cash, Beginning	36,956	50,018		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 50,018</u>	<u>\$ 77,507</u>		

Sumner County, Kansas**Special Purpose Fund****Ambulance****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ (13)	\$ -	\$ -	\$ -
Local sales tax appropriation	507,425	625,519	670,167	(44,648)
Transfer from general fund	186,075	58,079	24,833	33,246
Total receipts	<u>\$ 693,487</u>	<u>\$ 683,598</u>	<u>\$ 695,000</u>	<u>\$ (11,402)</u>
<u>Expenditures</u>				
Health:				
Ambulance subsidy	\$ 693,577	\$ 684,226	\$ 695,000	\$ (10,774)
Reimbursement	-	-	-	-
Total expenditures	<u>\$ 693,577</u>	<u>\$ 684,226</u>	<u>\$ 695,000</u>	<u>\$ (10,774)</u>
Receipts Over (Under) Expenditures	\$ (90)	\$ (628)		
Unencumbered Cash, Beginning	718	628		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 628</u>	<u>\$ -</u>		

Sumner County, Kansas**Special Purpose Fund****Employee Benefits****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 2,781,496	\$ 4,455,376	\$ 4,606,976	\$ (151,600)
Less Contingent at-risk reserve	25,752	(269,645)	-	(269,645)
Delinquent tax	69,728	78,110	42,167	35,943
Motor vehicle tax	328,543	292,806	275,888	16,918
Recreational vehicle tax	6,614	6,524	5,162	1,362
Commercial vehicle tax	8,059	7,636	7,150	486
16/20M truck tax	15,683	13,371	11,732	1,639
Reimbursement from Road & Bridge fund	130,786	130,786	130,786	-
Transfers from General fund	891,364	-	-	-
Total receipts	<u>\$ 4,258,025</u>	<u>\$ 4,714,964</u>	<u>\$ 5,079,861</u>	<u>\$ (364,897)</u>
<u>Expenditures</u>				
General Government:				
Social Security	\$ 568,482	\$ 579,657	\$ 614,725	\$ (35,068)
Unemployment	20,705	13,945	20,341	(6,396)
Retirement - KPERS	605,725	607,831	595,972	11,859
Retirement - KP&F	259,367	238,559	290,069	(51,510)
Health insurance - self insured	2,841,251	2,270,988	3,035,042	(764,054)
Life insurance	5,058	4,935	5,000	(65)
Reimbursements	(7,681)	(39,948)	-	(39,948)
Other	9,363	9,178	7,000	2,178
Total expenditures	<u>\$ 4,302,270</u>	<u>\$ 3,685,145</u>	<u>\$ 4,568,149</u>	<u>\$ (883,004)</u>
Receipts Over (Under) Expenditures	\$ (44,245)	\$ 1,029,819		
Unencumbered Cash, Beginning	427	(43,818)		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ (43,818)</u>	<u>\$ 986,001</u>		

Sumner County, Kansas**Special Purpose Fund****County Extension Council****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 138,495	\$ 158,335	\$ 163,744	\$ (5,409)
Less Contingent at-risk reserve	4,976	(9,580)	-	(9,580)
Delinquent tax	3,326	3,669	2,900	769
Motor vehicle tax	14,757	14,881	14,099	782
Recreational vehicle tax	298	332	264	68
Commercial vehicle tax	363	390	365	25
16/20M truck tax	626	603	600	3
Reimbursement from general fund	-	-	-	-
Total receipts	<u>\$ 162,841</u>	<u>\$ 168,630</u>	<u>\$ 181,972</u>	<u>\$ (13,342)</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ -</u>
Total expenditures	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (1,971)	\$ 3,818		
Unencumbered Cash, Beginning	5,269	3,298		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 3,298</u>	<u>\$ 7,116</u>		

Sumner County, Kansas
Special Purpose Fund
Mental Health
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ (5)	\$ -	\$ -	\$ -
Local sales tax appropriation	58,760	21,777	232,843	(211,066)
Transfer from general fund	-	30,518	-	30,518
Special alcohol appropriation	368,245	366,171	194,157	172,014
Total receipts	<u>\$ 427,000</u>	<u>\$ 418,466</u>	<u>\$ 427,000</u>	<u>\$ (8,534)</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 427,000</u>	<u>\$ 418,466</u>	<u>\$ 427,000</u>	<u>\$ (8,534)</u>
Total expenditures	<u>\$ 427,000</u>	<u>\$ 418,466</u>	<u>\$ 427,000</u>	<u>\$ (8,534)</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Exempt from budget law per A.G.O.77-9 and 78-258.

Sumner County, Kansas
Special Purpose Fund
Community College Tuition
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 1	\$ -	\$ -	\$ -
<u>Expenditures</u>				
General Government:				
Transfer to general fund	\$ -	\$ -	\$ 22	\$ (22)
Total Expenditures	\$ -	\$ -	\$ 22	\$ (22)
Receipts Over (Under) Expenditures	\$ 1	\$ -		
Unencumbered Cash, Beginning	49	50		
Prior Year Cancelled Encumbrances	-	-		
Equity transfer to general fund	-	-		
Unencumbered Cash, Ending	\$ 50	\$ 50		

Exempt from budget law per K.S.A. 71-301(a).

Sumner County, Kansas
Special Purpose Fund
Appraiser's Cost
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 390,941	\$ 448,211	\$ 463,259	\$ (15,048)
Less Contingent at-risk reserve	9,076	(27,120)	-	(27,120)
Delinquent tax	8,785	10,076	6,274	3,802
Motor vehicle tax	40,658	41,471	39,304	2,167
Recreational vehicle tax	819	925	735	190
Commercial vehicle tax	1,001	1,088	1,019	69
16/20M truck tax	1,732	1,661	1,671	(10)
Copy fee	1,111	1,706	-	1,706
Other income	-	-	-	-
Reimbursement	-	-	-	-
Total receipts	<u>\$ 454,123</u>	<u>\$ 478,018</u>	<u>\$ 512,262</u>	<u>\$ (34,244)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 303,828	\$ 329,477	\$ 355,384	\$ (25,907)
Commodities	26,425	42,752	29,300	13,452
Contractual	111,293	84,561	81,600	2,961
Operating transfer to Equipment Reserve	4,126	-	4,126	(4,126)
Reimbursements	485	(4,215)	-	(4,215)
Total expenditures	<u>\$ 446,157</u>	<u>\$ 452,575</u>	<u>\$ 470,410</u>	<u>\$ (17,835)</u>
Receipts Over (Under) Expenditures	\$ 7,966	\$ 25,443		
Unencumbered Cash, Beginning	22,149	30,115		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 30,115</u>	<u>\$ 55,558</u>		

Sumner County, Kansas**Special Purpose Fund****Future's Unlimited****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes	\$ (3)	\$ -	\$ -	\$ -
Local sales tax appropriation	<u>185,653</u>	<u>187,807</u>	<u>192,105</u>	<u>(4,298)</u>
Total receipts	<u>\$ 185,650</u>	<u>\$ 187,807</u>	<u>\$ 192,105</u>	<u>\$ (4,298)</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 186,142</u>	<u>\$ 188,354</u>	<u>\$ 192,198</u>	<u>\$ (3,844)</u>
Total expenditures	<u>\$ 186,142</u>	<u>\$ 188,354</u>	<u>\$ 192,198</u>	<u>\$ (3,844)</u>
Receipts Over (Under) Expenditures	\$ (492)	\$ (547)		
Unencumbered Cash, Beginning	1,039	547		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 547</u>	<u>\$ -</u>		

Sumner County, Kansas
Special Purpose Fund
Economic Development
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ -	\$ -
<u>Expenditures</u>		
Economic Development:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	1	1
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 1</u>	<u>\$ 1</u>

Sumner County, Kansas
Special Purpose Fund
Service Program for Elderly
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 96,291	\$ 111,127	\$ 114,974	\$ (3,847)
Less Contingent at-risk reserve	4,622	(6,724)	-	(6,724)
Delinquent tax	2,515	2,709	1,850	859
Motor vehicle tax	10,300	10,461	9,926	535
Recreational vehicle tax	207	233	186	47
Commercial vehicle tax	252	275	257	18
16/20M truck tax	524	418	422	(4)
Total receipts	<u>\$ 114,711</u>	<u>\$ 118,499</u>	<u>\$ 127,615</u>	<u>\$ (9,116)</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 116,237</u>	<u>\$ 116,237</u>	<u>\$ 116,237</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (1,526)	\$ 2,262		
Unencumbered Cash, Beginning	4,946	3,420		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 3,420</u>	<u>\$ 5,682</u>		

Sumner County, Kansas
Special Purpose Fund
Tax Sale Foreclosure
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Tax sale fees	\$ 52,260	\$ 23,819	\$ 32,000	\$ (8,181)
<u>Expenditures</u>				
Commodities	\$ 19,483	\$ 14	\$ -	\$ 14
Contractual	33,717	29,520	50,000	(20,480)
Reimbursements	-	-	-	-
Total expenditures	<u>\$ 53,200</u>	<u>\$ 29,534</u>	<u>\$ 50,000</u>	<u>\$ (20,466)</u>
Receipts Over (Under) Expenditures	\$ (940)	\$ (5,715)		
Unencumbered Cash, Beginning	46,095	45,155		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 45,155</u>	<u>\$ 39,440</u>		

Sumner County, Kansas**Special Purpose Fund****Tort Liability****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020**(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)*

		<u>2020</u>		Variance
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	Over
	<u>Actual</u>			<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ <u>1</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>				
General Government:				
Contractual Services	\$ <u>2,391</u>	\$ -	\$ <u>46,300</u>	\$ <u>(46,300)</u>
Receipts Over (Under) Expenditures	\$ (2,390)	\$ -		
Unencumbered Cash, Beginning	84,521	82,131		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	\$ <u>82,131</u>	\$ <u>82,131</u>		

Exempt from budget law per K.S.A. 75-6110.

Sumner County, Kansas
Special Purpose Fund
Special Highway Improvement
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Transfer from road & bridge	\$ 383,068	\$ 257,196
Total receipts	<u>\$ 383,068</u>	<u>\$ 257,196</u>
<u>Expenditures</u>		
Capital Outlay:		
Miscellaneous	\$ -	\$ 186,467
Receipts Over (Under) Expenditures	\$ 383,068	\$ 70,729
Unencumbered Cash, Beginning	163,956	547,024
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 547,024</u>	<u>\$ 617,753</u>

Exempt from budget law per K.S.A. 68-590.

Sumner County, Kansas
Special Purpose Fund
SPARK Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Spark grant from state	\$ -	\$ 4,743,639
Total receipts	<u>\$ -</u>	<u>\$ 4,743,639</u>
 <u>Expenditures</u>		
County distributions	\$ -	\$ 795,131
City distributions	-	345,680
School distributions	-	1,733,053
Health care facility distribution	-	244,442
Economic development	-	1,465,532
Administrative	<u>-</u>	<u>92,100</u>
Total expenditures	<u>\$ -</u>	<u>\$ 4,675,938</u>
 Receipts Over (Under) Expenditures	\$ -	\$ 67,701
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ 67,701</u></u>

Sumner County, Kansas
Special Purpose Fund
Future's Unlimited Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ (1)	\$ -	\$ -	\$ -
Local sales tax appropriation	<u>24,110</u>	<u>24,489</u>	<u>24,989</u>	<u>(500)</u>
Total receipts	<u>\$ 24,109</u>	<u>\$ 24,489</u>	<u>\$ 24,989</u>	<u>\$ (500)</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 24,500</u>	<u>\$ 25,000</u>	<u>\$ (500)</u>
Receipts Over (Under) Expenditures	\$ (891)	\$ (11)		
Unencumbered Cash, Beginning	902	11		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 11</u>	<u>\$ -</u>		

Sumner County, Kansas**Special Purpose Fund****Concealed Carry Fees****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 845	\$ 1,202	\$ 2,000	\$ (798)
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ -	\$ -	\$ 3,000	\$ (3,000)
Total expenditures	\$ -	\$ -	\$ 3,000	\$ (3,000)
Receipts Over (Under) Expenditures	\$ 845	\$ 1,202		
Unencumbered Cash, Beginning	12,103	12,948		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 12,948	\$ 14,150		

Sumner County, Kansas
Special Purpose Fund
Special Parks and Recreation
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Liquor tax revenue	\$ -	\$ 2,532	\$ 395	\$ 2,137
<u>Expenditures</u>				
Culture and Recreation:				
Miscellaneous	\$ -	\$ -	\$ 3,790	\$ (3,790)
Receipts Over (Under) Expenditures	\$ -	\$ 2,532		
Unencumbered Cash, Beginning	4,453	4,453		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 4,453	\$ 6,985		

Sumner County, Kansas
Special Purpose Fund
Special Alcohol Program
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Liquor tax revenue	\$ 60,964	\$ 4,964	\$ 116,937	\$ (111,973)
<u>Expenditures</u>				
Health:				
Contractual	\$ 49,800	\$ 43,200	\$ 14,800	\$ 28,400
Appropriation to DARE	-	-	-	-
Appropriation to Mental Health	58,760	21,777	194,157	(172,380)
Total Expenditures	\$ 108,560	\$ 64,977	\$ 208,957	\$ (143,980)
Receipts Over (Under) Expenditures	\$ (47,596)	\$ (60,013)		
Unencumbered Cash, Beginning	109,576	61,980		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 61,980	\$ 1,967		

Sumner County, Kansas
Special Purpose Fund
Local Environment Protection Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State aid	\$ -	\$ -
<u>Expenditures</u>		
General Government:		
Personal services	\$ -	\$ -
Commodities	-	-
Contractual services	-	-
Capital outlay	-	-
Reimbursements	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	6	6
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 6</u>	<u>\$ 6</u>

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
2010 911 Wireless
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
<u>Expenditures</u>		
General Government:		
Other	\$ -	\$ -
Total expenditures	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	65	65
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 65</u>	<u>\$ 65</u>

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
Community Corrections
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental				
State aid	\$ 172,852	\$ 134,571	\$ 185,136	\$ (50,565)
Other revenue	-	-	-	-
Total receipts	<u>\$ 172,852</u>	<u>\$ 134,571</u>	<u>\$ 185,136</u>	<u>\$ (50,565)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 128,948	\$ 158,341	\$ 151,385	\$ 6,956
Commodities	992	422	2,870	(2,448)
Contractual	20,602	10,697	30,167	(19,470)
Capital Outlay	-	-	714	(714)
Reimbursements	<u>432</u>	<u>(2,524)</u>	<u>-</u>	<u>(2,524)</u>
Total expenditures	<u>\$ 150,974</u>	<u>\$ 166,936</u>	<u>\$ 185,136</u>	<u>\$ (18,200)</u>
Receipts Over (Under) Expenditures	\$ 21,878	\$ (32,365)		
Unencumbered Cash, Beginning	29,717	51,595		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 51,595</u>	<u>\$ 19,230</u>		

Sumner County, Kansas**Special Purpose Fund****Work Release****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 1,520	\$ 1,840	\$ -	\$ 1,840
	<u>\$ 1,520</u>	<u>\$ 1,840</u>	<u>\$ -</u>	<u>\$ 1,840</u>
<u>Expenditures</u>				
Public Safety:				
Program expenditures	\$ 1,001	\$ 2,203	\$ -	\$ 2,203
Reimbursements	-	-	-	-
Total expenditures	<u>\$ 1,001</u>	<u>\$ 2,203</u>	<u>\$ -</u>	<u>\$ 2,203</u>
Receipts Over (Under) Expenditures	\$ 519	\$ (363)		
Unencumbered Cash, Beginning	4,309	4,828		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 4,828</u>	<u>\$ 4,465</u>		

Sumner County, Kansas
Special Purpose Fund
Sanitary Landfill Capital Outlay
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Public Works:		
Commodities	\$ -	\$ -
Capital outlay	-	-
Transfer to general fund	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	102,239	102,239
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 102,239</u>	<u>\$ 102,239</u>

Exempt from budget law per K.S.A. 19-120.

Sumner County, Kansas
Special Purpose Fund
Capital Improvement
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 79,037	\$ 37,164	\$ 38,330	\$ (1,166)
Less Contingent at-risk reserve	(3,437)	(2,247)	-	(2,247)
Less NR Refunds	(1,322)	(703)	-	(703)
Delinquent tax	371	1,044	-	1,044
Motor vehicle tax	62	7,515	7,423	92
Recreational vehicle tax	1	169	139	30
Commercial vehicle tax	-	206	192	14
16/20M truck tax	89	1	316	(315)
Other:				
Operating transfer from Equipment Reserve	-	-	-	-
Total receipts	<u>\$ 74,801</u>	<u>\$ 43,149</u>	<u>\$ 46,400</u>	<u>\$ (3,251)</u>
<u>Expenditures</u>				
Capital Outlay:				
Capital outlay	\$ 64,053	\$ 26,300	\$ 75,000	\$ (48,700)
Total expenditures	<u>\$ 64,053</u>	<u>\$ 26,300</u>	<u>\$ 75,000</u>	<u>\$ (48,700)</u>
Receipts Over (Under) Expenditures	\$ 10,748	\$ 16,849		
Unencumbered Cash, Beginning	33,189	43,937		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 43,937</u>	<u>\$ 60,786</u>		

Not subject to budget law per K.S.A. 19-120.

Sumner County, Kansas
Special Purpose Fund
Sheriff Asset Forfeiture
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Drug tax	\$ 4,500	\$ 4,877
Forfeitures	<u>-</u>	<u>-</u>
Total receipts	<u>\$ 4,500</u>	<u>\$ 4,877</u>
 <u>Expenditures</u>		
Public Safety:		
Commodities	<u>\$ -</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	\$ 4,500	\$ 4,877
 Unencumbered Cash, Beginning	8,756	13,256
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 13,256</u>	<u>\$ 18,133</u>

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas
Special Purpose Fund
Federal Equitable Sharing
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Dept of Justice receipts	\$ 31,322	\$ 99,183
Total revenue	<u>\$ 31,322</u>	<u>\$ 99,183</u>
<u>Expenditures</u>		
General Government:		
Contractual	\$ 29,392	\$ 5,844
Total expenditures	<u>\$ 29,392</u>	<u>\$ 5,844</u>
 Receipts Over (Under) Expenditures	 \$ 1,930	 \$ 93,339
 Unencumbered Cash, Beginning	 362,095	 364,025
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u><u>\$ 364,025</u></u>	 <u><u>\$ 457,364</u></u>

Sumner County, Kansas
Special Purpose Fund
2010 911 Wire Line Fund
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
911 System fees	\$ 153,584	\$ 166,688	\$ 253,715	(87,027)
Reimbursements	-	-	-	\$ -
Total receipts	<u>\$ 153,584</u>	<u>\$ 166,688</u>	<u>\$ 253,715</u>	<u>\$ (87,027)</u>
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ 124,709	\$ 164,283	\$ 175,625	\$ (11,342)
Capital outlay	5,451	-	-	-
Operating Transfer to Equipment Reserve	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>(100,000)</u>
Total expenditures	<u>\$ 230,160</u>	<u>\$ 164,283</u>	<u>\$ 275,625</u>	<u>\$ (111,342)</u>
Receipts Over (Under) Expenditures	\$ (76,576)	\$ 2,405		
Unencumbered Cash, Beginning	221,748	145,172		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 145,172</u>	<u>\$ 147,577</u>		

Sumner County, Kansas
Special Purpose Fund
CDBG Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State grant	\$ -	\$ 5,775
<u>Expenditures</u>		
Capital outlay:		
Passthrough to Sub-recipient	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ 5,775
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 5,775</u>

Sumner County, Kansas
Special Purpose Fund
CDBG-CV Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020

	2020 <u>Actual</u>
<u>Receipts</u>	
Intergovernmental:	
State grant	\$ <u>136,600</u>
<u>Expenditures</u>	
Capital outlay:	
Passthrough to Sub-recipient	\$ <u>136,600</u>
Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash, Beginning	-
Prior Year Cancelled Encumbrances	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Sumner County, Kansas
Special Purpose Fund
Sex Offender Fee
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 7,452	\$ 4,623	\$ 4,000	\$ 623
<u>Expenditures</u>				
Public Safety:				
Commodities	\$ -	\$ -	\$ 4,000	\$ (4,000)
	\$ -	\$ -	\$ 4,000	\$ (4,000)
Receipts Over (Under) Expenditures	\$ 7,452	\$ 4,623		
Unencumbered Cash, Beginning	18,964	26,416		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 26,416	\$ 31,039		

Sumner County, Kansas
Special Purpose Fund
Inmate Phone System
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 48,136	\$ 34,731	\$ 60,000	\$ (25,269)
<u>Expenditures</u>				
Public Safety:				
Communication equipment	\$ 41,516	\$ 47,481	\$ 60,000	\$ (12,519)
Reimbursements	-	-	-	-
Total expenditures	\$ 41,516	\$ 47,481	\$ 60,000	\$ (12,519)
Receipts Over (Under) Expenditures	\$ 6,620	\$ (12,750)		
Unencumbered Cash, Beginning	95,834	102,454		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 102,454	\$ 89,704		

Sumner County, Kansas
Special Purpose Fund
Equipment Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other financing sources:		
Operating transfer from County Attorney	\$ 747	\$ -
Operating transfer from Register of Deeds	3,500	4,000
Operating transfer from Planning & Zoning	7,000	-
Operating transfer from Sheriff	-	200,000
Operating transfer from Information Technology	130,000	25,000
Operating transfer from Appraiser	4,126	-
Operating transfer from Emergency Mgmt	-	7,500
Operating transfer from Election	63,200	49,000
Operating transfer from Public Health	20,000	150,000
Operating transfer from Noxious Weed	8,000	8,000
Operating transfer from Health	2,000	-
Operating transfer from County Clerk	1,000	2,000
Operating transfer from 911 Emergency Phone Sys	100,000	-
Operating transfer from GIS	14,000	20,000
Other income	<u>-</u>	<u>-</u>
Total receipts	<u>\$ 353,573</u>	<u>\$ 465,500</u>
<u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 137,360	\$ 607,221
Operating transfers out:		
Transfer to General Fund	-	-
Transfer to Capital Improvement Fund	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 137,360</u>	<u>\$ 607,221</u>
Receipts Over (Under) Expenditures	\$ 216,213	\$ (141,721)
Unencumbered Cash, Beginning	1,287,961	1,504,174
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,504,174</u>	<u>\$ 1,362,453</u>

Not subject to budget law per K.S.A. 19-119.

Sumner County, Kansas
Special Purpose Fund
County Cemetery
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Fees collected and sales	\$ 15,477	\$ 19,945	\$ 12,000	\$ 7,945
<u>Expenditures</u>				
General Government:				
Contractual services	\$ 12,770	\$ 19,540	\$ 15,000	\$ 4,540
Reimbursements	-	595	-	595
Capital outlay	75	-	37,000	(37,000)
Total expenditures	\$ 12,845	\$ 20,135	\$ 52,000	\$ (31,865)
Receipts Over (Under) Expenditures	\$ 2,632	\$ (190)		
Unencumbered Cash, Beginning	129,290	131,922		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 131,922	\$ 131,732		

Sumner County, Kansas
Special Purpose Fund
DARE Program
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Appropriation from Special Alcohol	\$ 6,600	\$ -
<u>Expenditures</u>		
Public Safety:		
Program expenditures	\$ 2,400	\$ 1,200
Receipts Over (Under) Expenditures	\$ 4,200	\$ (1,200)
Unencumbered Cash, Beginning	5,416	9,616
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 9,616</u>	<u>\$ 8,416</u>

Sumner County, Kansas**Special Purpose Fund****Juvenile Justice****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental				
Grant	\$ 187,234	\$ 150,155	\$ 204,532	\$ (54,377)
Other income	-	1,075	-	1,075
Total receipts	<u>\$ 187,234</u>	<u>\$ 151,230</u>	<u>\$ 204,532</u>	<u>\$ (53,302)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 151,179	\$ 155,542	\$ 180,558	\$ (25,016)
Commodities	940	961	1,750	(789)
Contractual	17,488	10,169	20,683	(10,514)
Capital outlay	-	-	1,541	(1,541)
Reimbursements	(821)	(1,365)	-	(1,365)
Total expenditures	<u>\$ 168,786</u>	<u>\$ 165,307</u>	<u>\$ 204,532</u>	<u>\$ (39,225)</u>
Receipts Over (Under) Expenditures	\$ 18,448	\$ (14,077)		
Unencumbered Cash, Beginning	16,273	34,721		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 34,721</u>	<u>\$ 20,644</u>		

Sumner County, Kansas
Special Purpose Fund
FEMA/Cert
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Federal program	\$ -	\$ -
State program	-	-
Miscellaneous revenue	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
General Government:		
Grant expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	334	334
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 334</u>	<u>\$ 334</u>

Sumner County, Kansas
Special Purpose Fund
County Attorney - Asset Forfeiture
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Administration fee	\$ 50	\$ 10
 <u>Expenditures</u>		
General Government		
Capital outlay	\$ -	\$ -
Reimbursements	<u> -</u>	<u> -</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	 \$ 50	 \$ 10
 Unencumbered Cash, Beginning	 4,086	 4,136
 Prior Year Cancelled Encumbrances	 <u> -</u>	 <u> -</u>
 Unencumbered Cash, Ending	 <u>\$ 4,136</u>	 <u>\$ 4,146</u>

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas
Special Purpose Fund
War Memorial
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Miscellaneous	\$ -	\$ -
<u>Expenditures</u>		
Culture and Recreation:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	300	300
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 300</u>	<u>\$ 300</u>

Sumner County, Kansas
Special Purpose Fund
Local Emergency Planning
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	8	8
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 8</u>	<u>\$ 8</u>

Sumner County, Kansas
Special Purpose Fund
Neighborhood Revitalization
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020
	<u>Actual</u>	<u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Property tax withheld from taxing districts	\$ 538,176	\$ 658,011
Fees collected	49,566	69,625
Other Income	6,100	5,300
Total receipts	<u>\$ 593,842</u>	<u>\$ 732,936</u>
<u>Expenditures</u>		
General Government:		
Taxes refunded	\$ 538,176	\$ 658,011
Administrative expenses	4,412	1,426
Transfer to General fund	51,254	73,499
Total expenditures	<u>\$ 593,842</u>	<u>\$ 732,936</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Exempt from budget law per K.S.A. 12-17,118

Sumner County, Kansas
Special Purpose Fund
Special Emergency Response Team
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 20,300	\$ 20,942
 <u>Expenditures</u>		
General Government:		
Miscellaneous	\$ 10,283	\$ 12,875
 Receipts Over (Under) Expenditures	\$ 10,017	\$ 8,067
 Unencumbered Cash, Beginning	2,339	12,356
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 12,356</u>	<u>\$ 20,423</u>

Sumner County, Kansas
Special Purpose Fund
Donations for Drug Dog
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Donations	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Commodities	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	1	1
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>

Sumner County, Kansas
Special Purpose Fund
Register of Deeds Technology
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Collections	\$ 28,612	\$ 32,256
 <u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 45,068	\$ 10,192
 Receipts Over (Under) Expenditures	\$ (16,456)	\$ 22,064
 Unencumbered Cash, Beginning	161,924	145,468
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 145,468</u>	<u>\$ 167,532</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
Sales Tax Revenue-Health Care
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Local sales tax	\$ 1,488,016	\$ 1,442,110	\$ 1,401,137	\$ 40,973
Total receipts	<u>\$ 1,488,016</u>	<u>\$ 1,442,110</u>	<u>\$ 1,401,137</u>	<u>\$ 40,973</u>
<u>Expenditures</u>				
Local sales tax appropriation to Ambulance	\$ 507,425	\$ 625,519	\$ 670,167	\$ (44,648)
Local sales tax appropriation to Health	367,158	301,316	307,465	(6,149)
Local sales tax appropriation to Mental Health	368,246	366,171	232,843	133,328
Local sales tax appropriation to Futures Unlimited	185,653	187,807	192,105	(4,298)
Local sales tax appropriation to Futures Unl. Bldg	24,110	24,489	24,989	(500)
Total expenditures	<u>\$ 1,452,592</u>	<u>\$ 1,505,302</u>	<u>\$ 1,427,569</u>	<u>\$ 77,733</u>
Receipts Over (Under) Expenditures	\$ 35,424	\$ (63,192)		
Unencumbered Cash, Beginning	27,768	63,192		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 63,192</u>	<u>\$ -</u>		

Sumner County, Kansas
Special Purpose Fund
Clerk Technology fund
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 7,153	\$ 8,064
 <u>Expenditures</u>		
	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ 7,153	\$ 8,064
 Unencumbered Cash, Beginning	29,255	36,408
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 36,408</u>	<u>\$ 44,472</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
Treasurer Technology
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 7,153	\$ 8,064
 <u>Expenditures</u>		
	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ 7,153	\$ 8,064
 Unencumbered Cash, Beginning	30,369	37,522
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 37,522</u>	<u>\$ 45,586</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
COVID 19
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2020 <u>Actual</u>
<u>Receipts</u>	
Other revenue:	
Fees collected	\$ 181,172
 <u>Expenditures</u>	
Personal services	\$ 110,389
Commodities	55,746
Contractual services	657
Capital Outlay	<u>19,813</u>
Total Expenditures	\$ 186,605
 Receipts Over (Under) Expenditures	 \$ (5,433)
 Unencumbered Cash, Beginning	 -
 Prior Year Cancelled Encumbrances	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ (5,433)</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
Sales Tax - Cowley College
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Sales tax from state	\$ 1,488,016	\$ 1,442,104	\$ 1,401,137	\$ 40,967
<u>Expenditures</u>				
Appropriations to Cowley College	\$ 1,467,172	\$ 1,459,673	\$ 1,401,137	\$ 58,536
Receipts Over (Under) Expenditures	\$ 20,844	\$ (17,569)		
Unencumbered Cash, Beginning	113,835	134,679		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 134,679	\$ 117,110		

Sumner County, Kansas
Special Purpose Fund
Juvenile Reinvestment
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		
		2019		Variance
		<u>Actual</u>	<u>Actual</u>	<u>Over</u>
			<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
	Juvenile justice authority	\$ 26,671	\$ 23,744	\$ - \$ 23,744
<u>Expenditures</u>				
	Personal services	\$ -	\$ 3,959	\$ - \$ 3,959
	Contractual	22,569	15,834	- 15,834
	Commodities	4,100	-	- -
	Total expenditures	\$ 26,669	\$ 19,793	\$ - \$ 19,793
Receipts Over (Under) Expenditures		\$ 2	\$ 3,951	
Unencumbered Cash, Beginning		-	2	
Prior Year Cancelled Encumbrances		-	-	
Unencumbered Cash, Ending		\$ 2	\$ 3,953	

Sumner County, Kansas**Special Purpose Fund****Bio-Terrorism****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Federal grant	\$ 21,293	\$ 18,373	\$ 20,913	\$ (2,540)
<u>Expenditures</u>				
Public Safety:				
Personal services	\$ 21,368	\$ 11,510	\$ 19,824	\$ (8,314)
Commodities	10	(841)	98	(939)
Contractual	1,071	918	991	(73)
Capital outlay	-	-	-	-
Payroll accrual	-	-	-	-
Total expenditures	<u>\$ 22,449</u>	<u>\$ 11,587</u>	<u>\$ 20,913</u>	<u>\$ (9,326)</u>
Receipts Over (Under) Expenditures	\$ (1,156)	\$ 6,786		
Unencumbered Cash, Beginning	25,197	24,041		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 24,041</u>	<u>\$ 30,827</u>		

Sumner County, Kansas
Special Purpose Fund
Pan Flu Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grant	\$ 888	\$ 3,588	\$ 3,005	\$ 583
<u>Expenditures</u>				
Health	\$ 1,297	\$ 3,413	\$ 3,005	\$ 408
Receipts Over (Under) Expenditures	\$ (409)	\$ 175		
Unencumbered Cash, Beginning	9,949	9,540		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 9,540	\$ 9,715		

Exempt from budget per K.S.A. 12-1663

Sumner County, Kansas**Special Purpose Fund****Cities Readiness Grant****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grants	\$ 4,655	\$ 3,231	\$ 8,155	\$ (4,924)
Reimbursements	-	-	-	-
Total receipts	<u>\$ 4,655</u>	<u>\$ 3,231</u>	<u>\$ 8,155</u>	<u>\$ (4,924)</u>
<u>Expenditures</u>				
Health:				
Personal services	\$ 5,573	\$ 1,915	\$ 7,997	\$ (6,082)
Commodities	139	483	-	483
Contractual	33	-	158	(158)
Capital outlay	275	275	-	275
Total expenditures	<u>\$ 6,020</u>	<u>\$ 2,673</u>	<u>\$ 8,155</u>	<u>\$ (5,482)</u>
Receipts Over (Under) Expenditures	\$ (1,365)	\$ 558		
Unencumbered Cash, Beginning	4,457	3,092		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 3,092</u>	<u>\$ 3,650</u>		

Expenditures of grant funds are an exception to the budget law.

Sumner County, Kansas
Special Purpose Fund
CRI Regional Grant
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grant	\$ 125,496	\$ 124,811	\$ 125,425	\$ (614)
	<u>\$ 125,496</u>	<u>\$ 124,811</u>	<u>\$ 125,425</u>	<u>\$ (614)</u>
<u>Expenditures</u>				
Health:				
Commodities	\$ -	\$ -	\$ -	\$ -
Contractual	<u>136,617</u>	<u>115,157</u>	<u>125,425</u>	<u>(10,268)</u>
Total expenditures	<u>\$ 136,617</u>	<u>\$ 115,157</u>	<u>\$ 125,425</u>	<u>\$ (10,268)</u>
Receipts Over (Under) Expenditures	\$ (11,121)	\$ 9,654		
Unencumbered Cash, Beginning	40,103	28,982		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 28,982</u>	<u>\$ 38,636</u>		

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
SCMR Regional PHEP Grant
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grant	\$ 32,026	\$ 33,807	\$ 33,647	\$ 160
Total receipts	<u>\$ 32,026</u>	<u>\$ 33,807</u>	<u>\$ 33,647</u>	<u>\$ 160</u>
<u>Expenditures</u>				
Health:				
Contractual	\$ 22,434	\$ 26,648	\$ 33,647	\$ (6,999)
Commodities	-	-	-	-
Capital outlay	<u>12,151</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 34,585</u>	<u>\$ 26,648</u>	<u>\$ 33,647</u>	<u>\$ (6,999)</u>
Receipts Over (Under) Expenditures	\$ (2,559)	\$ 7,159		
Unencumbered Cash, Beginning	9,435	6,876		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 6,876</u>	<u>\$ 14,035</u>		

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
Auto License Fee
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Fees	\$ 204,779	\$ 202,824
Total receipts	<u>\$ 204,779</u>	<u>\$ 202,824</u>
 <u>Expenditures</u>		
General Government		
Personal services	\$ 150,953	\$ 154,821
Commodities	2,098	1,547
Contractual services	6,556	3,301
Other	-	-
Operating transfer to general fund	<u>50,642</u>	<u>43,115</u>
Total expenditures	<u>\$ 210,249</u>	<u>\$ 202,784</u>
 Receipts Over (Under) Expenditures	\$ (5,470)	\$ 40
 Unencumbered Cash, Beginning	41,962	36,492
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 36,492</u>	<u>\$ 36,532</u>

Not subject to budget law per K.S.A. 8-145

Sumner County, Kansas
Special Purpose Fund
Contingent At-Risk Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Reservation of ad-valorem tax from General	\$ 200,080	\$ 265,425
Reservation of ad-valorem tax from Road & Bridge	111,449	167,632
Reservation of ad-valorem tax from Special Bridge	1,569	2,279
Reservation of ad-valorem tax from 4-H Club	121	177
Reservation of ad-valorem tax from Fair Assoc	276	401
Reservation of ad-valorem tax from Fair	320	465
Reservation of ad-valorem tax from Conservation	983	1,444
Reservation of ad-valorem tax from Election	10,917	16,047
Reservation of ad-valorem tax from Noxious Weed	5,481	7,655
Reservation of ad-valorem tax from Employee Benefit	127,559	269,646
Reservation of ad-valorem tax from Extension Council	6,519	9,580
Reservation of ad-valorem tax from Appraisers Cost	18,177	27,120
Reservation of ad-valorem tax from Service for Elderly	4,586	6,724
Reservation of ad-valorem tax from Bond & Interest	42,919	63,644
Reservation of ad-valorem tax from Capital Improvements	<u>3,438</u>	<u>2,247</u>
Total receipts	<u>\$ 534,394</u>	<u>\$ 840,486</u>
<u>Expenditures</u>		
Restoration of previously reserved funds from general for payment of interest on the 2012 and 2013 refunds	<u>\$ 380,571</u>	<u>\$ -</u>
Total expenditures	<u>\$ 380,571</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 153,823	\$ 840,486
Unencumbered Cash, Beginning	<u>1,791,502</u>	<u>1,945,325</u>
Unencumbered Cash, Ending	<u>\$ 1,945,325</u>	<u>\$ 2,785,811</u>

Sumner County, Kansas**Bond and Interest Fund****Bond and Interest****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 960,125	\$ 1,051,850	\$ 1,087,364	\$ (35,514)
Less Contingent at-risk reserve	(15,646)	(63,644)	-	(63,644)
Delinquent tax	24,560	25,630	6,849	18,781
Motor vehicle tax	97,609	97,965	92,830	5,135
Recreational vehicle tax	1,964	2,185	1,737	448
Commercial vehicle tax	2,391	2,569	2,406	163
16/20M truck tax	4,826	3,967	3,948	19
Interest income	11,203	2,001	-	2,001
Total receipts	<u>\$ 1,087,032</u>	<u>\$ 1,122,523</u>	<u>\$ 1,195,134</u>	<u>\$ (72,611)</u>
<u>Expenditures</u>				
Debt Service				
Principal	\$ 755,000	\$ 780,000	\$ 780,000	\$ -
Interest	330,600	307,950	307,950	-
Other	-	-	117,204	(117,204)
Total expenditures	<u>\$ 1,085,600</u>	<u>\$ 1,087,950</u>	<u>\$ 1,205,154</u>	<u>\$ (117,204)</u>
Receipts Over (Under) Expenditures	\$ 1,432	\$ 34,573		
Unencumbered Cash, Beginning	149,483	150,915		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 150,915</u>	<u>\$ 185,488</u>		

Sumner County, Kansas**Bond and Interest Fund****Slate Valley Sewer****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 16,690	\$ 16,624	\$ 16,000	\$ 624
Total receipts	<u>\$ 16,690</u>	<u>\$ 16,624</u>	<u>\$ 16,000</u>	<u>\$ 624</u>
<u>Expenditures</u>				
Debt Service:				
Bond principal	\$ 10,815	\$ 11,110	\$ 11,109	\$ 1
Bond interest	2,115	1,847	2,035	(188)
Other costs	<u>896</u>	<u>5,938</u>	<u>8,856</u>	<u>(2,918)</u>
Total expenditures	<u>\$ 13,826</u>	<u>\$ 18,895</u>	<u>\$ 22,000</u>	<u>\$ (3,105)</u>
Receipts Over (Under) Expenditures	\$ 2,864	\$ (2,271)		
Unencumbered Cash, Beginning	24,638	27,502		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 27,502</u>	<u>\$ 25,231</u>		

Sumner County, Kansas**Bond and Interest****Greenfield Improvement District Bond & Interest****Schedule of Receipts & Expenditures - Actual****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Special assessments	\$ 12,998	\$ 13,206	\$ 12,500	\$ 706
Interest	29	5	-	5
Reimbursement from Capital Project	-	-	-	-
Total receipts	<u>\$ 13,027</u>	<u>\$ 13,211</u>	<u>\$ 12,500</u>	<u>\$ 711</u>
<u>Expenditures</u>				
Debt Service				
Payment on temporary note	\$ -	\$ -	\$ -	\$ -
Principal - GO Bonds	9,000	9,000	9,000	-
Interest - GO Bonds	<u>3,997</u>	<u>3,705</u>	<u>3,706</u>	<u>(1)</u>
Total expenditures	<u>\$ 12,997</u>	<u>\$ 12,705</u>	<u>\$ 12,706</u>	<u>\$ (1)</u>
Receipts Over (Under) Expenditures	\$ 30	\$ 506		
Unencumbered Cash, Beginning	1,132	1,162		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 1,162</u>	<u>\$ 1,668</u>		

Sumner County, Kansas
Capital Project Fund
Road Bond Series 2014-1
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Bond proceeds	\$ -	\$ -
Bond premium	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Contractual	\$ -	\$ -
Capital outlay		
Oliver Road	350,000	-
Anson Road	-	190,929
Cost of issuance	<u>90</u>	<u>-</u>
Total expenditures	<u>\$ 350,090</u>	<u>\$ 190,929</u>
		-
Receipts Over (Under) Expenditures	\$ (350,090)	\$ (190,929)
Unencumbered Cash, Beginning	541,019	190,929
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 190,929</u>	<u>\$ -</u>

Sumner County, Kansas**Business Fund****Self-Insured Medical Plan****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2020*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Payment from County to third party administrator	\$ 2,318,914	\$ 2,307,430	\$ 2,661,381	\$ (353,951)
Additional assessments	533,291	2,634	-	2,634
Reinsurance reimbursement	177,216	34,856	-	34,856
Total receipts	<u>\$ 3,029,421</u>	<u>\$ 2,344,920</u>	<u>\$ 2,661,381</u>	<u>\$ (316,461)</u>
<u>Expenditures</u>				
Fixed costs:				
Administration fee	\$ 4,375	\$ 8,879	\$ -	\$ 8,879
Med D fee	234	-	-	-
Claims fee	67,728	45,204	-	45,204
PPO/UR fee	27,766	28,686	-	28,686
Vision fee	31,681	31,657	-	31,657
Specific premium	406,031	387,123	-	387,123
Aggregate premium	15,383	19,751	-	19,751
Claims paid	<u>2,501,950</u>	<u>2,152,877</u>	<u>2,661,381</u>	<u>(508,504)</u>
Total expenditures	<u>\$ 3,055,148</u>	<u>\$ 2,674,177</u>	<u>\$ 2,661,381</u>	<u>\$ 12,796</u>
Adjustment for qualifying budget credit	-	-	-	-
Total expenditures, adjusted	<u>\$ 3,055,148</u>	<u>\$ 2,674,177</u>	<u>\$ 2,661,381</u>	<u>\$ 12,796</u>
		-		
Receipts Over (Under) Expenditures	\$ (25,727)	\$ (329,257)		
Unencumbered Cash, Beginning	134,664	108,937		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 108,937</u>	<u>\$ (220,320)</u>		

Sumner County, Kansas
Trust Fund
Prosecuting Attorney Trainee Fund
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Fees	\$ 6,513	\$ 4,874	\$ 8,000	\$ (3,126)
<u>Expenditures</u>				
Commodities	\$ 85	\$ 327	\$ -	\$ 327
Contractual	9,801	4,044	10,000	(5,956)
Total expenditures	<u>\$ 9,886</u>	<u>\$ 4,371</u>	<u>\$ 10,000</u>	<u>\$ (5,629)</u>
Receipts Over (Under) Expenditures	\$ (3,373)	\$ 503		
Unencumbered Cash, Beginning	54,303	50,930		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 50,930</u>	<u>\$ 51,433</u>		

Sumner County, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
County Clerk				
Fish and Game Licenses	\$ 5,161	\$ 1,111	\$ 1,066	\$ 5,206
County Treasurer:				
Motor vehicle fees and sales tax collections				
Division of vehicles	\$ 6,937	\$ 1,834,808	\$ 1,832,979	\$ 8,766
Sales tax collection	91,629	1,250,210	1,247,799	94,040
	<u>\$ 98,566</u>	<u>\$ 3,085,018</u>	<u>\$ 3,080,778</u>	<u>\$ 102,806</u>
Division of Vehicles Drivers License and SRS	\$ 490	\$ 56,967	\$ 55,538	\$ 1,919
Unclaimed monies	\$ -	\$ -	\$ -	\$ -
Tax Collections				
Special City County Highway	\$ -	\$ 886,089	\$ 886,089	\$ -
Mineral tax	2	18,211	18,213	-
Recreational vehicle tax	2,582	72,489	73,266	1,805
Cash long (short)	10,772	40,666	40,868	10,570
Motor vehicle tax	141,032	3,383,313	3,405,070	119,275
Real estate redemption	330,553	873,188	847,102	356,639
Delinquent personal prop tax: Court	17,460	98,558	92,209	23,809
In lieu of tax	3,711	-	-	3,711
Current tax	25,806,652	43,401,469	43,694,072	25,514,049
Taxes in suspension	46,297	211,313	158,649	98,961
Taxes in escrow	14,517	27,416	26,805	15,128
Commercial vehicle tax	93	86,729	86,768	54
In lieu of tax - wind farm	-	598,011	598,011	-
Undistributed funds	118,801	-	-	118,801
	<u>\$ 26,492,472</u>	<u>\$ 49,697,452</u>	<u>\$ 49,927,122</u>	<u>\$ 26,262,802</u>
Taxing District Accounts				
State Educational Building	\$ -	\$ 298,649	\$ 298,649	\$ -
State Institutional Building	-	149,325	149,325	-
Peck Improvement District	29,060	76,164	65,067	40,157
Suppesville Sewer District	5,593	15,871	21,450	14
Peck Improvement Equipment Reserve	2,700	-	-	2,700
Townships	32	2,749,797	2,749,797	32
Cemeteries	1,781	264,961	265,003	1,739
Misc districts	460	1,203,908	1,203,569	799
Cities	-	9,796,789	9,796,789	-
School districts	-	16,816,266	16,814,966	1,300
	<u>\$ 39,626</u>	<u>\$ 31,371,730</u>	<u>\$ 31,364,615</u>	<u>\$ 46,741</u>
Total County Treasurer Agency Funds	<u>\$ 26,631,154</u>	<u>\$ 84,211,167</u>	<u>\$ 84,428,053</u>	<u>\$ 26,414,268</u>
District Court	\$ 99,602	\$ 1,413,424	\$ 1,470,457	\$ 42,569
Law Library	110,208	24,662	27,315	107,555
Sheriff's Inmate & Commissary	20,230	256,601	262,674	14,157
Total Agency Funds	<u>\$ 26,866,355</u>	<u>\$ 85,906,965</u>	<u>\$ 86,189,565</u>	<u>\$ 26,583,755</u>

Sumner County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
Department of Agriculture:				
Pass-Through State Department of Health and Environment:				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202020W100343	\$ -	\$ 49,626
	10.557	202121W100343	-	19,286
Total Department of Agriculture			-	68,912
Department of Housing and Urban Development				
Passed Through State Department of Commerce:				
COVID-19 Funding				
Community Development Block Grants	14.228	20-CV-119	-	136,600
Total Department of Housing and Urban Development			-	136,600
Department of Justice				
Direct Funding:				
Equitable Sharing Program	16.922	na	-	5,844
Total Department of Justice			-	5,844
Department of Treasury				
Passed Through State Office of Recovery:				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	na	2,345,982	4,532,333
Passed Through State Office of Judicial Administration:				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	na	-	24,531
Total Department of Treasury			2,345,982	4,556,864
Department of Health and Human Services				
Pass-Through State Department of Health and Environment:				
COVID-19 Funding				
Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	NU90TP22130-01	-	8,258
Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	NU90TP21961-01	-	8,155
Family Planning Services	93.217	FPHPA006448-01	-	2,665
Family Planning Services	94.217	FPHPA006448-02	-	1,157
Family Planning Services	95.217	FPHPA006448-03	-	508
Family Planning Services	96.217	FPHPA006448-01-03	-	389
Emergency Preparedness (PHEP) Aligned Cooperative Agreements (South Central Metro Region - RPHEP)	93.074	NU90TP921936-01-04	28,520	32,107
Immunization Action Plan	93.268	H23IP000748-05	-	1,762
Immunization Action Plan	94.268	NH23IP922627-02	-	1,296
Maternal & Child Health	93.994	B04MC31488-01	-	727
Maternal & Child Health	93.994	B04MC32543-01	-	6,085
Maternal & Child Health	93.994	B04MC32543-02	-	6,665
Public Health Emergency Preparedness (Wichita Cities Readiness Initiative)	93.069	NU90TP922049-02	112,354	124,817
Total Department of Health and Human Services			140,874	194,591
Election Assistance Commission				
Pass-Through State Secretary of State:				
COVID-19 Funding				
2020 Help America Vote Act (HAVA) CARES Act Grant	90.404	KS20101CARES-01	-	24,829
Total Expenditures of Federal Awards			\$ 2,486,856	\$ 4,987,640

See accompanying independent auditor's report on the financial statement and notes to the schedule of expenditures of federal awards.

Sumner County, Kansas
Notes to the Schedule of Expenditures of Federal Awards
December 31, 2020

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Sumner County, Kansas under programs of the federal government for the year ended December 31, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying the Schedule.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting, including recognition of such expenditures following the cost principles and recognition criteria contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, nor has it charged any indirect costs to its federal programs.



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

Independent Auditor's Report

County Commission
Sumner County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statement of Sumner County, Kansas as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise Sumner County, Kansas' financial statement, and have issued our report thereon dated October 4, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sumner County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with these provisions was not an objective of our audit, and

accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Cooper & Co CPAs, P.A.

Wellington, Kansas

October 4, 2021



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

Independent Auditor's Report

County Commission
Sumner County, Kansas

Report on Compliance for Each Major Federal Program

We have audited Sumner County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Sumner County, Kansas' major federal program for the year ended December 31, 2020. Sumner County, Kansas' major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

Cooper & Co CPAs, P.A.

Wellington, Kansas

October 4, 2021

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

Section I—Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified opinion on the 2020 regulatory basis financial statement of Sumner County, Kansas.
 Adverse opinion on the 2020 financial statement of Sumner County, Kansas in accordance with accounting principles generally accepted in the United States of America

Internal Control over Financial Reporting:

Material weakness identified?	<u> X </u> Yes	<u> </u> No
Significant deficiencies identified?	<u> </u> Yes	<u> X </u> None reported
Noncompliance material to financial statement noted?	<u> </u> Yes	<u> X </u> No

Federal Awards

Internal controls over major programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency (ies) identified?	<u> </u> Yes	<u> X </u> None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 Yes X No

Identification of major program:

CFDA Numbers 21.019

Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and type B programs?

\$750,000

Auditee qualified as low-risk auditee?

 Yes X No

Section II—Financial Statement Findings

Finding 2020-001: Understatement of Accounts Payable and Expenditures

Criteria:

Amounts recorded in the financial statement should fairly present expenditures and accounts payable, along with other elements. Accounts Payable balances should reconcile to Accounts Payable subsidiary records.

Condition:

Accounts Payable and Expenditures per accounting records were understated by a material amount.

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

Finding 2020-001: Understatement of Accounts Payable and Expenditures
(continued)

Cause of Condition:

The nature of the accounting software requires different procedures for the voiding of current year checks and prior year checks. Both require simple procedure in the accounting software plus an additional manual entry, which is different for each. The manual entries used to void some current year checks were made to the wrong accounts. Although Cash in Bank was not affected as it was debited only once, expenditures were credited twice, and accounts payable debited once, leading to an understatement of both the expenditures and accounts payable. There was no internal control in place to detect when the general ledger control account for accounts payable did not agree with the subsidiary detail of accounts payable.

Effect:

Expenditures and Accounts Payable per the accounting records were understated by \$397,400.

Recommendation:

Written procedures for the check voiding process should be developed and communicated to the appropriate accounting staff. These procedures should include a post-correction review of all general ledger accounts affected by the check voiding (usually Cash, Expenditure and Accounts Payable) to verify the process was successful. There should be a reconciliation of the Accounts Payable general ledger control performed on a periodic basis.

Views of Responsible Officials:

Management concurs regarding the nature of the condition and the auditor recommendations.

Section III—Federal Award Findings and Questioned Costs

There were no matters or questioned costs relating to federal awards reported.



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SUMNER COUNTY, KANSAS

Corrective Action Plan

For the year ended December 31, 2020

Finding 2020-001: Understatement of Accounts Payable and Expenditures

Management agrees with the findings. To correct this problem the County Treasurer and the County Clerk will establish a procedure as recommended by the Auditor. New written procedures will be prepared before October 31, 2021.

Respectfully,

Debra A. Norris
Sumner County Clerk & Election Official

Dannetta Cook
Sumner County Treasurer