MITCHELL COUNTY, KANSAS

DECEMBER 31, 2021

LINDBURG
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Chartered

MITCHELL COUNTY, KANSAS

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December 31, 2021

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Mitchell County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on the Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in 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 preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County, as of and for the year ended December 31, 2020, not presented herein, and have issued our report thereon dated August 20, 2021, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link http://admin.ks.gov/offices/chief-financial-officer/municipal-service. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021, (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants

Hutchinson, Kansas
August 18, 2022

MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 3,311,565	$ 4,722,640	$ 4,262,307	$ 3,771,898	$ 14,027	$ 3,785,925
Special Purpose Funds						
Road and Bridge	266,444	3,504,779	3,251,137	520,086	-	520,086
Special Bridge	77,305	490,828	139,300	428,833	-	428,833
Noxious Weed	134,316	161,717	261,836	34,197	-	34,197
Noxious Weed Capital Outlay	181,543	-	2,374	179,169	-	179,169
Ambulance Service	261,231	1,582,269	1,397,074	446,426	5,927	452,353
Ambulance Special Equipment	491,299	-	79,824	411,475	40,375	451,850
Conservation	930	29,983	28,000	2,913	-	2,913
Services for Elderly	4,907	149,173	144,107	9,973	-	9,973
Hospital Maintenance	6,774	198,950	192,185	13,539	-	13,539
Fair Building	1,009	34,436	31,000	4,445	-	4,445
County Health	166,106	1,035,760	1,014,191	187,675	-	187,675
County Health Capital Outlay	270,759	30,000	15,995	284,764	-	284,764
Mental Health	-	54,841	54,841	-	-	-
OCCK	-	56,468	56,468	-	-	-
Election Expense	12,743	37,808	32,359	18,192	-	18,192
Employee Benefits	-	67,415	67,415	-	916	916
Historical Museum	2,191	67,027	65,000	4,218	-	4,218
Special Reappraisal	44,499	370,206	337,825	76,880	-	76,880
Special Reappraisal Equipment	151,275	19,000	32,144	138,131	-	138,131
Alcohol Treatment	-	12,363	12,363	-	-	-
911	1,514	-	-	1,514	-	1,514
Emergency 911	9,570	-	4,399	5,171	-	5,171
Mitchell 911	43,232	60,089	48,946	54,375	-	54,375
Courthouse Technology	57,746	-	55,123	2,623	-	2,623

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

MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)						
Courthouse Renovation	$ 307,603	$ -	$ 158,453	$ 149,150	$ -	$ 149,150
Election Technology	10,769	10,000	-	20,769	-	20,769
Transient Guest Tax	-	21,190	21,190	-	-	-
Special Highway Improvement	1,573,257	12,852	2,066	1,584,043	-	1,584,043
Special Equipment and Machinery	896,455	250,000	209,757	936,698	-	936,698
Special Road and Bridge	1,524,298	579,227	127,204	1,976,321	-	1,976,321
Ambulance Capital Outlay	164,374	-	-	164,374	-	164,374
Rescue Squad Capital Outlay	77,471	23,765	37,638	63,598	-	63,598
Crime Victims Restitution	14,140	1,392	-	15,532	-	15,532
Treasurer and Register of Deeds Office	10,030	-	-	10,030	-	10,030
Special Motor Vehicle	130,120	1,932,487	1,957,813	104,794	-	104,794
Concealed Weapon Permit	13,442	585	-	14,027	-	14,027
Registered Offender	19,980	2,260	-	22,240	-	22,240
Drug Seizure	5,581	-	-	5,581	-	5,581
County Clerk Technology	10,875	2,849	-	13,724	-	13,724
Register of Deeds Technology	109,889	11,394	-	121,283	-	121,283
County Treasurer Technology	12,341	2,848	-	15,189	-	15,189
Worthless Check Assessment	14,266	130	-	14,396	-	14,396
Prosecuting Attorney Training	5,832	648	328	6,152	-	6,152
SPARK Grant	15,000	-	15,000	-	-	-
ARPA Grant	-	580,906	483,473	97,433	-	97,433
Trust Funds						
Carol Fleming Reward	8,627	-	-	8,627	-	8,627
County Health Memorial	4,658	-	-	4,658	-	4,658
Bond and Interest Fund						
Public Building Commission - Bond and Interest	-	948,825	948,825	-	-	-
Business Fund						
Solid Waste	102,789	358,960	321,859	139,890	-	139,890
TOTAL FINANCIAL REPORTING ENTITY	$ 10,528,755	$ 17,426,070	$ 15,869,819	$ 12,085,006	$ 61,245	$ 12,146,251

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

MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

COMPOSITION OF CASH	
Checking accounts	$ 950,376
Money Market accounts	21,117,848
Certificates of deposit	2,034,803
Cash and cash items	397,660
	24,500,687
Other accounts	
Checking	
Jail Commissary	36,449
District Court	83,580
District Court Law Library	4,934
County Attorney	13,407
District Court - Change Fund	20
ACH Deposit - MMA	-
	138,390
TOTAL CASH	24,639,077
AGENCY FUNDS PER SCHEDULE 3	(12,492,826)
TOTAL FINANCIAL REPORTING ENTITY	$ 12,146,251

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

MITCHELL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Mitchell County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and its related municipal entity, the Mitchell County Public Building Commission, but does not include the related municipal entity, the Mitchell County Hospital.

Mitchell County Public Building Commission

The Mitchell County Public Building Commission (MCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate seven-member board, appointed by the Mitchell County Board of County Commissioners. The MCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The MCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the MCPBC lease. The MCPBC has no power to levy taxes, and revenue bonds issued by the MCPBC are not included in any legal debt limitations of the operating governmental entity. The MCPBC does not issue a separate financial statement, as it has only one fund that is reflected in this financial statement.

Mitchell County Hospital

The Mitchell County Hospital Board operates the Mitchell County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

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

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2021:

General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specific purposes.

Trust Funds

Used to report assets held in trust for the benefit of the municipal financial reporting entity.

Bond and Interest Fund

Used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Business Fund

Funds financed in whole or in part by fees charged to users for the goods or services.

Agency Funds

Used to account for assets held by the government as an agent or in a custodial capacity.

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, special purpose funds (unless specifically exempted by statute), 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 1.

2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.

3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for the 2022 budget.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. No budgets were amended for the year ended December 31, 2021.

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.

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

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

Tax Cycle

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

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. Only one-half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the county funds after January 1 and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675 authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool.

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. The statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located 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 Federal Deposit Insurance Corporation (FDIC) coverage.

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

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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 or deposit guaranty bonds coverage.

At December 31, 2021, the County's carrying amount of deposits was $24,241,397 and the bank balance was $25,109,397. The bank balance was held by four banks, with one bank holding 87.5% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $2,612,452 is covered by FDIC insurance and $22,496,945 was collateralized with securities held by the pledging financial institutions' agents in the County's name. At December 31, 2021, $1,140,152 of the FDIC insurance coverage was through the Certificate of Deposit Account Registry Service.

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 limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in funds in U.S. obligations, KMIP, and temporary notes of the County. At year end, the County had no such investments.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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 manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the Kansas Municipal Investment Pool are diverse according to the policies of the investment pool.

NOTE 4—LEASES

Mitchell County Hospital

The County receives rental payments from the Mitchell County Hospital for the repayment of revenue bonds, which were used for hospital improvements. During the year ended December 31, 2021, the County received rental payments in the amount of $948,825.

Future minimum rentals receivable on the lease in the aggregate and for each of the next five years are as follows:

Year	Rentals
2022	$ 945,875
2023	942,325
2024	948,025
2025	864,175
2026	870,294
Thereafter	1,959,906
	$ 6,530,600

NOTE 5—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue bonds				
Mitchell County Public Building Commission				
Series 2014 Refunding Hospital Improvement	2.00%-3.75%	05/31/14	$ 6,015,000	03/01/29
Series 2016 Refunding Hospital Improvement	3.00%	08/01/16	3,815,000	03/01/29
Capital Leases				
Ambulance	3.41%	10/01/18	172,155	01/05/23
Sheriff patrol vehicle	2.60%	03/27/20	39,939	03/27/23

All equipment and building improvements under capital leases have been pledged to secure the payment of those leases.

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds					
Mitchell County Public Building Commission					
Series 2009 Refunding					
Hospital Improvement	$ 3,435,000	$ -	$ 410,000	$ 3,025,000	$ 104,200
Series 2016 Refunding					
Hospital Improvement	3,160,000	-	345,000	2,815,000	89,625
Total Revenue Bonds	6,595,000	-	755,000	5,840,000	193,825
Capital Leases					
Sheriff patrol vehicle	12,699	-	12,699	-	427
Ambulance	104,147	-	33,538	70,609	3,605
Sheriff patrol vehicle	39,939	-	13,103	26,836	848
Total Capital Leases	156,785	-	59,340	97,445	4,880
Total Debt	$ 6,751,785	$ -	$ 814,340	$ 5,937,445	$ 198,705

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

Revenue Bonds	Principal	Interest
2022	$ 775,000	$ 170,875
2023	795,000	147,325
2024	825,000	123,025
2025	765,000	99,175
2026	795,000	75,294
2027-2029	1,885,000	74,906
	$ 5,840,000	$ 690,600

Capital Leases	Principal	Interest
2022	$ 47,950	$ 3,145
2023	49,495	1,598
	$ 97,445	$ 4,743

NOTE 6—CONDUIT DEBT OBLIGATIONS

The County is authorized to issue Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding Industrial Revenue Bonds at December 31, 2021, included the following:

Entity	Issue Date	Maturity Date	Amount
AGCO Corporation	12/18/14	12/31/24	$ 16,600,000

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and supplementary information. KPERS' financial statements are included in the 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County for KPERS were $352,259 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $2,494,481. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 8—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section (IRC) 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

NOTE 9—OTHER LONG-TERM LIABILITIES

Compensated Absences

All employees of the County, except temporary employees accumulate vacation leave at varying rates depending on their years of service and their position. An employee can carry over to the new year varying amounts of accumulated vacation leave. Employees are paid for accumulated vacation leave upon termination or retirement, up to a maximum of 30 days.

All employees of the County, except temporary employees accumulate sick leave at one day per month. There is no limit on the amount of sick leave, which can be accumulated. This time can be used only for illnesses and is not paid out to employees when they leave or retire.

The costs of accumulated vacation leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated vacation leave as of December 31, 2021, is $271,830.

Other Post-Employment Benefits – Group Health Insurance

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

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

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability 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 was set at 1% for the year ended December 31, 2021.

NOTE 10—INTERFUND TRANSFERS

Interfund transfers for the County during 2021 were as follows:

From Fund	To Fund	Authority	Amount
Special Motor Vehicle	General	K.S.A. 8-145	$ 72,638
General	Road and Bridge	K.S.A. 12-196	120,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	10,000
Road and Bridge	Special Equipment and Machinery	K.S.A. 68-141g	250,000
Road and Bridge	Special Road and Bridge	K.S.A. 19-120	495,000
Election	Election Technology	K.S.A. 19-119	10,000
County Health	County Health Capital Outlay	K.S.A. 65-204	30,000
Special Reappraisal	Special Reappraisal Equipment	K.S.A. 19-119	10,000

NOTE 11—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general and workers' compensation insurance at a cost it considered economically justifiable. For this reason the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk-pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage as well as health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there were no significant reductions in coverage during the past fiscal year.

NOTE 12—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal or state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

Property Tax Refund

On May 12, 2014, the County signed an agreement to refund property taxes that were overpaid by a taxpayer for previous years. The refund in the amount of $231,029 is to be repaid over a ten-year period. Total payments for the year ended December 31, 2021, were $23,103. The remaining balance as of December 31, 2021, is $46,205.

Neighborhood Revitalization

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2021, the County's share of the tax rebates totaled $315,907.

MITCHELL COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 5,656,138	$ -	$ 5,656,138	$ 4,262,307	$ (1,393,831)
Special Purpose Funds					
Road and Bridge	3,253,224	168,736	3,421,960	3,251,137	(170,823)
Special Bridge	502,798	-	502,798	139,300	(363,498)
Noxious Weed	285,618	-	285,618	261,836	(23,782)
Noxious Weed Capital Outlay	173,442	-	173,442	2,374	(171,068)
Ambulance Service	1,586,163	-	1,586,163	1,397,074	(189,089)
Ambulance Special Equipment	407,897	-	407,897	79,824	(328,073)
Conservation	29,000	-	29,000	28,000	(1,000)
Services for Elderly	144,107	-	144,107	144,107	-
Hospital Maintenance	192,185	-	192,185	192,185	-
Fair Building	31,000	-	31,000	31,000	-
County Health	1,028,384	29,527	1,057,911	1,014,191	(43,720)
County Health Capital Outlay	216,231	-	216,231	15,995	(200,236)
Mental Health	52,497	-	52,497	54,841	2,344 *
OCCK	54,100	-	54,100	56,468	2,368 *
Election Expense	43,500	-	43,500	32,359	(11,141)
Employee Benefits	-	67,415	67,415	67,415	-
Historical Museum	65,000	-	65,000	65,000	-
Special Reappraisal	362,282	-	362,282	337,825	(24,457)
Special Reappraisal Equipment	131,275	-	131,275	32,144	(99,131)
Alcohol Treatment	14,415	-	14,415	12,363	(2,052)
911	1,514	-	1,514	-	(1,514)
Emergency 911	9,008	-	9,008	4,399	(4,609)
Mitchell 911	114,177	-	114,177	48,946	(65,231)
Courthouse Technology	89,360	-	89,360	55,123	(34,237)
Courthouse Renovation	184,299	-	184,299	158,453	(25,846)
Election Technology	10,000	-	10,000	-	(10,000)
Transient Guest Tax	17,000	-	17,000	21,190	4,190
Business Fund					
Solid Waste	648,417	-	648,417	321,859	(326,558)

* Not subject to budget law limitations.

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-1
Page 1 of 4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 4,601,094	$ 4,334,893	$ 3,724,260	$ 610,633
Licenses and fees	80,889	101,002	51,000	50,002
Use of money	51,285	40,822	25,000	15,822
Grants	121,179	103,483	-	103,483
Other	41,024	69,802	-	69,802
Transfers in	73,231	72,638	30,000	42,638
TOTAL RECEIPTS	4,968,702	4,722,640	$ 3,830,260	$ 892,380
EXPENDITURES				
County Commission	141,893	159,331	$ 162,855	$ (3,524)
County Clerk	217,919	221,028	239,543	(18,515)
County Treasurer	334,324	354,405	494,928	(140,523)
County Attorney	327,380	307,532	350,474	(42,942)
Register of Deeds	124,706	131,219	186,423	(55,204)
Sheriff	1,766,312	1,691,093	2,239,132	(548,039)
Clerk of District Court	97,806	103,055	112,225	(9,170)
Courthouse (general expenses)	347,133	351,228	457,169	(105,941)
Dispatcher	483,585	461,129	529,705	(68,576)
Emergency management	63,678	114,490	113,583	907
GIS	79,537	82,822	89,220	(6,398)
Information technology	50,541	40,654	43,158	(2,504)
Appropriations	101,478	91,378	88,327	3,051
Transfers out	120,000	120,000	270,000	(150,000)
Other	143,103	32,943	279,396	(246,453)
TOTAL EXPENDITURES	4,399,395	4,262,307	$ 5,656,138	$ (1,393,831)
RECEIPTS OVER (UNDER) EXPENDITURES	569,307	460,333		
UNENCUMBERED CASH, BEGINNING	2,742,258	3,311,565		
UNENCUMBERED CASH, ENDING	$ 3,311,565	$ 3,771,898		

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-1
Page 2 of 4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
TAXES				
Ad valorem property tax	$ 3,522,358	$ 3,033,907	$ 2,989,422	$ 44,485
Delinquent tax	55,923	75,653	-	75,653
Interest and charges on delinquent taxes	86,910	147,726	10,000	137,726
Motor vehicle tax	300,270	318,366	292,391	25,975
Commercial vehicle fees	33,991	32,567	25,839	6,728
Recreational vehicle tax	5,114	6,088	4,418	1,670
16/20M vehicle tax	28,373	33,929	30,749	3,180
Watercraft tax	3,946	3,817	3,812	5
County-wide sales tax	664,699	746,497	500,000	246,497
Intangible tax	24,801	25,208	17,192	8,016
Neighborhood revitalization	(125,291)	(88,865)	(149,563)	60,698
TOTAL TAXES	4,601,094	4,334,893	3,724,260	610,633
LICENSES AND FEES				
Officers' fees	79,479	97,217	50,000	47,217
Diversion fees	1,410	3,785	1,000	2,785
TOTAL LICENSES AND FEES	80,889	101,002	51,000	50,002
USE OF MONEY				
Interest on investments	51,285	40,822	25,000	15,822
GRANTS	121,179	103,483	-	103,483
OTHER				
Other	7,500	5,908	-	5,908
Unclaimed ACH	33,524	63,894	-	63,894
TOTAL OTHER	41,024	69,802	-	69,802
TRANSFERS IN				
Transfer from - Special Motor Vehicle Fund	73,231	72,638	30,000	42,638
TOTAL RECEIPTS	$ 4,968,702	$ 4,722,640	$ 3,830,260	$ 892,380

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 68,259	$ 67,952	$ 67,565	$ 387
Contractual services	3,756	21,369	15,000	6,369
Employee benefits - health insurance	57,799	58,270	70,290	(12,020)
Employee benefits	12,079	11,740	10,000	1,740
TOTAL COUNTY COMMISSION	141,893	159,331	162,855	(3,524)
COUNTY CLERK				
Personal services	123,339	123,740	125,348	(1,608)
Contractual services	14,275	17,269	15,000	2,269
Commodities	1,988	1,718	10,000	(8,282)
Capital outlay	-	-	1,500	(1,500)
Employee benefits - health insurance	56,530	56,988	64,970	(7,982)
Employee benefits	21,787	21,313	22,725	(1,412)
TOTAL COUNTY CLERK	217,919	221,028	239,543	(18,515)
COUNTY TREASURER				
Personal services	187,155	191,008	221,583	(30,575)
Contractual services	3,113	15,622	28,000	(12,378)
Commodities	5,736	6,379	20,000	(13,621)
Capital outlay	-	-	70,000	(70,000)
Employee benefits - health insurance	105,260	108,248	113,100	(4,852)
Employee benefits	33,060	33,148	42,245	(9,097)
TOTAL COUNTY TREASURER	334,324	354,405	494,928	(140,523)
COUNTY ATTORNEY				
Personal services	207,363	183,358	190,680	(7,322)
Contractual services	24,735	29,641	41,000	(11,359)
Commodities	5,866	6,843	21,000	(14,157)
Employee benefits - health insurance	55,142	55,585	63,372	(7,787)
Employee benefits	34,274	32,105	34,422	(2,317)
TOTAL COUNTY ATTORNEY	327,380	307,532	350,474	(42,942)
REGISTER OF DEEDS				
Personal services	69,771	71,146	80,725	(9,579)
Contractual services	2,097	5,329	29,773	(24,444)
Commodities	4,120	3,434	8,390	(4,956)
Capital outlay	-	-	10,000	(10,000)
Escrow	-	57	-	57
Employee benefits - health insurance	38,572	38,887	44,184	(5,297)
Employee benefits	12,271	12,366	13,351	(985)
Reimbursements	(2,125)	-	-	-
TOTAL REGISTER OF DEEDS	124,706	131,219	186,423	(55,204)
SHERIFF				
Personal services	839,109	853,491	958,146	(104,655)
Contractual services	322,103	430,490	248,419	182,071
Commodities	262,321	277,724	435,626	(157,902)
Capital outlay	60,294	126,100	174,443	(48,343)
Employee benefits - health insurance	339,739	337,719	396,396	(58,677)
Employee benefits	160,068	149,009	185,592	(36,583)
Reimbursements	(217,322)	(483,440)	(159,490)	(323,950)
TOTAL SHERIFF	1,766,312	1,691,093	2,239,132	(548,039)
CLERK OF DISTRICT COURT				
Contractual services	98,395	101,385	112,225	(10,840)
Commodities	6,175	12,008	3,500	8,508
Capital outlay	-	-	4,500	(4,500)
Reimbursements	(6,764)	(10,338)	(8,000)	(2,338)
TOTAL CLERK OF DISTRICT COURT	97,806	103,055	112,225	(9,170)

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COURTHOUSE (GENERAL EXPENSES)				
Personal services	$ 80,290	$ 69,125	$ 78,904	$ (9,779)
Contractual services	203,497	209,567	160,405	49,162
Commodities	30,172	29,683	48,701	(19,018)
Employee benefits - health insurance	13,997	18,101	20,640	(2,539)
Employee benefits	19,127	24,552	15,019	9,533
Capital outlay	-	-	130,000	(130,000)
Planning board	50	200	3,500	(3,300)
TOTAL COURTHOUSE (GENERAL EXPENSES)	347,133	351,228	457,169	(105,941)
DISPATCHER				
Personal services	255,090	251,985	282,500	(30,515)
Contractual services	52,584	133,850	50,000	83,850
Commodities	14,340	12,956	10,700	2,256
Capital outlay	23,028	-	10,600	(10,600)
Employee benefits - health insurance	110,169	94,637	126,768	(32,131)
Employee benefits	44,408	42,717	49,137	(6,420)
Reimbursements	(16,034)	(75,016)	-	(75,016)
TOTAL DISPATCHER	483,585	461,129	529,705	(68,576)
EMERGENCY MANAGEMENT				
Personal services	43,176	46,061	48,973	(2,912)
Contractual services	6,634	11,784	8,850	2,934
Commodities	23,700	20,365	5,250	15,115
Capital outlay	-	-	2,100	(2,100)
Employee benefits - health insurance	24,172	28,462	32,460	(3,998)
Employee benefits	9,360	7,907	15,950	(8,043)
Reimbursements	(43,364)	(89)	-	(89)
TOTAL EMERGENCY MANAGEMENT	63,678	114,490	113,583	907
GIS				
Personal services	43,530	44,517	45,350	(833)
Contractual services	142	2,408	2,515	(107)
Commodities	499	1,466	750	716
Capital outlay	-	-	-	-
Employee benefits - health insurance	28,235	28,462	32,460	(3,998)
Employee benefits	7,671	7,766	8,145	(379)
Reimbursements	(540)	(1,797)	-	(1,797)
TOTAL GIS	79,537	82,822	89,220	(6,398)
INFORMATION TECHNOLOGY				
Personal services	47,000	37,615	38,242	(627)
Contractual services	-	162	-	162
Employee benefits	3,541	2,877	4,916	(2,039)
TOTAL INFORMATION TECHNOLOGY	50,541	40,654	43,158	(2,504)
APPROPRIATIONS				
Juvenile Detention	9,327	11,409	10,000	1,409
CASA	12,000	12,000	12,000	-
Senior Care Act	19,390	22,172	20,000	2,172
Area Agency on Aging - Health Insurance	14,873	-	-	-
Economic Development	45,888	45,797	46,327	(530)
TOTAL APPROPRIATIONS	101,478	91,378	88,327	3,051
TRANSFERS OUT				
Transfer to:				
Road and Bridge Fund - Sales tax	120,000	120,000	120,000	-
Solid Waste Fund	-	-	150,000	(150,000)
TOTAL TRANSFERS OUT	120,000	120,000	270,000	(150,000)
OTHER				
Coop repayment	23,103	23,103	25,000	(1,897)
Grant expenditures	120,000	9,840	-	9,840
Reserve for future period	-	-	254,396	(254,396)
TOTAL OTHER	143,103	32,943	279,396	(246,453)
TOTAL EXPENDITURES	$ 4,399,395	$ 4,262,307	$ 5,656,138	$ (1,393,831)

MITCHELL COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,298,237	$ 2,434,955	$ 2,399,236	$ 35,719
Delinquent tax	37,491	51,291	-	51,291
Motor vehicle tax	197,013	205,889	190,774	15,115
Commercial vehicle fees	21,618	21,244	16,857	4,387
Recreational vehicle tax	3,326	3,944	2,883	1,061
16/20M vehicle tax	21,203	21,430	20,063	1,367
Watercraft tax	2,492	2,491	2,486	5
Neighborhood revitalization	(106,834)	(98,033)	(100,603)	2,570
Special City County Highway tax	380,064	420,785	322,348	98,437
In lieu of taxes - United States government	69,859	70,847	68,000	2,847
Reimbursements	143,855	248,736	80,000	168,736
Miscellaneous	1,080	1,200	-	1,200
Transfer from - General Fund - sales tax	120,000	120,000	120,000	-
TOTAL RECEIPTS	3,189,404	3,504,779	$ 3,122,044	$ 382,735
EXPENDITURES				
Personal services	714,183	716,784	$ 811,675	$ (94,891)
Contractual services	143,163	130,853	161,500	(30,647)
Commodities	1,018,153	1,152,116	1,393,334	(241,218)
Capital outlay	42,500	29,383	250,000	(220,617)
Employee benefits - health insurance	356,454	330,104	423,072	(92,968)
Employee benefits	144,751	136,897	163,643	(26,746)
Transfer to:				
Special Highway Improvement Fund	150,000	10,000	-	10,000
Special Road and Bridge Fund	350,000	495,000	-	495,000
Special Equipment and Machinery Fund	250,000	250,000	50,000	200,000
TOTAL EXPENDITURES	3,169,204	3,251,137	3,253,224	(2,087)
Adjustments for qualifying budget credits	-	-	168,736	(168,736)
TOTAL FOR COMPARISON	3,169,204	3,251,137	$ 3,421,960	$ (170,823)
RECEIPTS OVER (UNDER) EXPENDITURES	20,200	253,642		
UNENCUMBERED CASH, BEGINNING	246,244	266,444		
UNENCUMBERED CASH, ENDING	$ 266,444	$ 520,086		

MITCHELL COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 179,651	$ 486,935	$ 479,748	$ 7,187
Delinquent tax	2,360	3,597	-	3,597
Motor vehicle tax	13,169	16,072	14,909	1,163
Commercial vehicle fees	1,637	1,661	1,317	344
Recreational vehicle tax	231	308	225	83
16/20M vehicle tax	712	1,664	1,568	96
Watercraft tax	194	195	194	1
Neighborhood revitalization	(8,351)	(19,604)	(7,462)	(12,142)
Reimbursements	168	-	-	-
TOTAL RECEIPTS	189,771	490,828	$ 490,499	$ 329
EXPENDITURES				
Construction and reconstruction	130,118	139,300	$ 502,798	$ (363,498)
RECEIPTS OVER (UNDER) EXPENDITURES	59,653	351,528		
UNENCUMBERED CASH, BEGINNING	17,652	77,305		
UNENCUMBERED CASH, ENDING	$ 77,305	$ 428,833		

MITCHELL COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 132,028	$ 46,375	$ 45,674	$ 701
Delinquent tax	2,841	3,512	-	3,512
Motor vehicle tax	13,742	11,814	10,959	855
Commercial vehicle fees	1,285	1,220	968	252
Recreational vehicle tax	222	226	166	60
16/20M vehicle tax	2,302	1,225	1,153	72
Watercraft tax	142	143	143	-
Neighborhood revitalization	(6,137)	(1,867)	(5,386)	3,519
Reimbursements and chemical sales	65,225	99,069	100,000	(931)
TOTAL RECEIPTS	211,650	161,717	$ 153,677	$ 8,040
EXPENDITURES				
Personal services	70,379	74,860	$ 75,982	$ (1,122)
Contractual services	7,248	8,211	10,425	(2,214)
Commodities	87,238	143,151	150,000	(6,849)
Capital outlay	-	-	8,000	(8,000)
Employee benefits - health insurance	17,958	22,633	26,571	(3,938)
Employee benefits	11,449	12,981	14,640	(1,659)
Transfer to - Noxious Weed Capital Outlay Fund	-	-	-	-
TOTAL EXPENDITURES	194,272	261,836	$ 285,618	$ (23,782)
RECEIPTS OVER (UNDER) EXPENDITURES	17,378	(100,119)		
UNENCUMBERED CASH, BEGINNING	116,938	134,316		
UNENCUMBERED CASH, ENDING	$ 134,316	$ 34,197		

MITCHELL COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ -	$ -	$ -	$ -
Miscellaneous	1,550	-	-	-
TOTAL RECEIPTS	1,550	-	$ -	$ -
EXPENDITURES				
Capital outlay	53,449	2,374	$ 173,442	$ (171,068)
RECEIPTS OVER (UNDER) EXPENDITURES	(51,899)	(2,374)		
UNENCUMBERED CASH, BEGINNING	233,442	181,543		
UNENCUMBERED CASH, ENDING	$ 181,543	$ 179,169		

MITCHELL COUNTY, KANSAS

AMBULANCE SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,055,733	$ 1,164,940	$ 1,147,793	$ 17,147
Delinquent tax	16,998	23,999	-	23,999
Motor vehicle tax	89,993	93,675	87,632	6,043
Commercial vehicle fees	9,580	9,756	7,743	2,013
Recreational vehicle tax	1,505	1,795	1,324	471
16/20M vehicle tax	10,735	9,432	9,216	216
Watercraft tax	1,097	1,144	1,142	2
Neighborhood revitalization	(49,076)	(46,901)	(36,464)	(10,437)
Ambulance runs and reimbursements	227,351	323,751	250,000	73,751
Grants	20,699	-	-	-
Other	398	678	-	678
TOTAL RECEIPTS	1,385,013	1,582,269	$ 1,468,386	$ 113,883
EXPENDITURES				
Personal services	712,087	722,529	$ 739,627	$ (17,098)
Contractual services	63,704	85,874	67,000	18,874
Commodities	89,361	169,054	84,500	84,554
Capital outlay	-	-	65,600	(65,600)
Employee benefits - health insurance	275,790	268,850	359,544	(90,694)
Employee benefits	133,729	119,656	200,152	(80,496)
Transfer to:				
Ambulance Special Equipment Fund	100,000	-	20,000	(20,000)
Ambulance Capital Outlay Fund	50,000	-	-	-
Rescue Squad				
Salaries	340	9,340	12,240	(2,900)
Contractual services	505	773	5,000	(4,227)
Commodities	6,882	1,886	5,000	(3,114)
Capital outlay	-	19,112	7,500	11,612
Transfer to - Rescue Squad Capital Outlay Fund	20,000	-	20,000	(20,000)
TOTAL EXPENDITURES	1,452,398	1,397,074	$ 1,586,163	$ (189,089)
RECEIPTS OVER (UNDER) EXPENDITURES	(67,385)	185,195		
UNENCUMBERED CASH, BEGINNING	328,616	261,231		
UNENCUMBERED CASH, ENDING	$ 261,231	$ 446,426		

MITCHELL COUNTY, KANSAS

AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Ambulance Service Fund	$ 100,000	$ -	$ 20,000	$ (20,000)
Sale of equipment	20,000	-	-	-
TOTAL RECEIPTS	120,000	-	$ 20,000	$ (20,000)
EXPENDITURES				
Capital outlay	76,598	79,824	$ 407,897	$ (328,073)
RECEIPTS OVER (UNDER) EXPENDITURES	43,402	(79,824)		
UNENCUMBERED CASH, BEGINNING	447,897	491,299		
UNENCUMBERED CASH, ENDING	$ 491,299	$ 411,475		

MITCHELL COUNTY, KANSAS

CONSERVATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 26,243	$ 27,661	$ 27,215	$ 446
Delinquent tax	434	572	-	572
Motor vehicle tax	2,112	2,319	2,179	140
Commercial vehicle fees	232	242	193	49
Recreational vehicle tax	36	44	33	11
16/20M vehicle tax	226	230	229	1
Watercraft tax	27	28	28	-
Neighborhood revitalization	(1,220)	(1,113)	(1,085)	(28)
TOTAL RECEIPTS	28,090	29,983	$ 28,792	$ 1,191
EXPENDITURES				
Appropriations	28,000	28,000	$ 29,000	$ (1,000)
RECEIPTS OVER (UNDER) EXPENDITURES	90	1,983		
UNENCUMBERED CASH, BEGINNING	840	930		
UNENCUMBERED CASH, ENDING	$ 930	$ 2,913		

MITCHELL COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 134,719	$ 136,842	$ 134,811	$ 2,031
Delinquent tax	2,114	2,919	-	2,919
Motor vehicle tax	11,311	12,051	11,181	870
Commercial vehicle fees	1,256	1,245	988	257
Recreational vehicle tax	192	231	169	62
16/20M vehicle tax	1,163	1,248	1,176	72
Watercraft tax	145	146	146	-
Neighborhood revitalization	(6,262)	(5,509)	(5,597)	88
TOTAL RECEIPTS	144,638	149,173	$ 142,874	$ 6,299
EXPENDITURES				
Appropriations	144,507	144,107	$ 144,107	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	131	5,066		
UNENCUMBERED CASH, BEGINNING	4,776	4,907		
UNENCUMBERED CASH, ENDING	$ 4,907	$ 9,973		

MITCHELL COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 179,657	$ 182,487	$ 179,748	$ 2,739
Delinquent tax	2,978	3,909	-	3,909
Motor vehicle tax	15,082	16,072	14,909	1,163
Commercial vehicle fees	1,675	1,661	1,317	344
Recreational vehicle tax	255	308	225	83
16/20M vehicle tax	1,549	1,665	1,568	97
Watercraft tax	194	195	194	1
Neighborhood revitalization	(8,351)	(7,347)	(7,462)	115
TOTAL RECEIPTS	193,039	198,950	$ 190,499	$ 8,451
EXPENDITURES				
Appropriations	192,528	192,185	$ 192,185	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	511	6,765		
UNENCUMBERED CASH, BEGINNING	6,263	6,774		
UNENCUMBERED CASH, ENDING	$ 6,774	$ 13,539		

MITCHELL COUNTY, KANSAS

FAIR BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 29,389	$ 29,395	$ 28,947	$ 448
Delinquent tax	446	609	-	609
Motor vehicle tax	2,103	2,534	2,438	96
Commercial vehicle fees	231	271	215	56
Recreational vehicle tax	36	49	37	12
16/20M vehicle tax	224	229	256	(27)
Watercraft tax	27	32	32	-
Neighborhood revitalization	(1,366)	(1,183)	(1,154)	(29)
Miscellaneous	-	2,500	-	2,500
TOTAL RECEIPTS	31,090	34,436	$ 30,771	$ 3,665
EXPENDITURES				
Appropriations	31,000	31,000	$ 31,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	90	3,436		
UNENCUMBERED CASH, BEGINNING	919	1,009		
UNENCUMBERED CASH, ENDING	$ 1,009	$ 4,445		

MITCHELL COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 465,999	$ 595,478	$ 586,708	$ 8,770
Delinquent tax	7,115	9,444	-	9,444
Motor vehicle tax	37,059	40,786	38,680	2,106
Commercial vehicle fees	3,964	4,305	3,418	887
Recreational vehicle tax	621	782	585	197
16/20M vehicle tax	4,383	3,907	4,068	(161)
Watercraft tax	454	505	504	1
Neighborhood revitalization	(21,662)	(23,974)	(37,785)	13,811
Reimbursements and grants	533,289	404,527	375,000	29,527
TOTAL RECEIPTS	1,031,222	1,035,760	$ 971,178	$ 64,582
EXPENDITURES				
Personal services	360,407	353,035	$ 412,754	$ (59,719)
Contractual services	68,279	155,081	66,590	88,491
Commodities	241,551	185,985	205,200	(19,215)
Capital outlay	8,278	4,133	5,000	(867)
Employee benefits - health insurance	224,577	225,675	258,144	(32,469)
Employee benefits	66,180	60,282	75,696	(15,414)
Transfer to - County Health Capital Outlay Fund	30,000	30,000	5,000	25,000
TOTAL EXPENDITURES	999,272	1,014,191	1,028,384	(14,193)
Adjustments for qualifying budget credits	-	-	29,527	(29,527)
TOTAL FOR COMPARISON	999,272	1,014,191	$ 1,057,911	$ (43,720)
RECEIPTS OVER (UNDER) EXPENDITURES	31,950	21,569		
UNENCUMBERED CASH, BEGINNING	134,156	166,106		
UNENCUMBERED CASH, ENDING	$ 166,106	$ 187,675		

MITCHELL COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - County Health Fund	$ 30,000	$ 30,000	$ 5,000	$ 25,000
EXPENDITURES				
Capital outlay	15,472	15,995	$ 216,231	$ (200,236)
RECEIPTS OVER (UNDER) EXPENDITURES	14,528	14,005		
UNENCUMBERED CASH, BEGINNING	256,231	270,759		
UNENCUMBERED CASH, ENDING	$ 270,759	$ 284,764		

MITCHELL COUNTY, KANSAS

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)	
RECEIPTS					
Ad valorem property tax	$ 50,061	$ 50,209	$ 49,393	$ 816	
Delinquent tax	901	1,107	-	1,107	
Motor vehicle tax	4,163	4,479	4,152	327	
Commercial vehicle fees	466	463	367	96	
Recreational vehicle tax	71	86	63	23	
16/20M vehicle tax	413	464	437	27	
Watercraft tax	54	54	54	-	
Neighborhood revitalization	(2,327)	(2,021)	(1,969)	(52)	
TOTAL RECEIPTS	53,802	54,841	$ 52,497	$ 2,344	
EXPENDITURES					
Appropriations	53,802	54,841	$ 52,497	$ 2,344	*
RECEIPTS OVER (UNDER) EXPENDITURES	-	-			
UNENCUMBERED CASH, BEGINNING	-	-			
UNENCUMBERED CASH, ENDING	$ -	$ -			

* Not subject to budget law limitation.

MITCHELL COUNTY, KANSAS

OCCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)	
RECEIPTS					
Ad valorem property tax	$ 51,679	$ 51,670	$ 50,897	$ 773	
Delinquent tax	968	1,170	-	1,170	
Motor vehicle tax	4,329	4,612	4,283	329	
Commercial vehicle fees	478	478	378	100	
Recreational vehicle tax	73	88	65	23	
16/20M vehicle tax	455	474	450	24	
Watercraft tax	55	56	56	-	
Neighborhood revitalization	(2,402)	(2,080)	(2,029)	(51)	
TOTAL RECEIPTS	55,635	56,468	$ 54,100	$ 2,368	
EXPENDITURES					
Appropriations	55,635	56,468	$ 54,100	$ 2,368	*
RECEIPTS OVER (UNDER) EXPENDITURES	-	-			
UNENCUMBERED CASH, BEGINNING	-	-			
UNENCUMBERED CASH, ENDING	$ -	$ -			

* Not subject to budget law limitation.

MITCHELL COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 39,723	$ 33,503	$ 32,955	$ 548
Delinquent tax	629	842	-	842
Motor vehicle tax	3,224	3,501	3,294	207
Commercial vehicle fees	348	367	291	76
Recreational vehicle tax	54	67	50	17
16/20M vehicle tax	366	344	346	(2)
Watercraft tax	40	43	43	-
Neighborhood revitalization	(1,847)	(1,349)	(1,314)	(35)
Reimbursements	3,793	490	-	490
TOTAL RECEIPTS	46,330	37,808	$ 35,665	$ 2,143
EXPENDITURES				
Personal services	-	-	$ 25,500	$ (25,500)
Contractual services	41,691	21,249	5,500	15,749
Commodities	1,895	1,110	7,500	(6,390)
Capital outlay	-	-	5,000	(5,000)
Transfer to - Election Technology Fund	-	10,000	-	10,000
TOTAL EXPENDITURES	43,586	32,359	$ 43,500	$ (11,141)
RECEIPTS OVER (UNDER) EXPENDITURES	2,744	5,449		
UNENCUMBERED CASH, BEGINNING	9,999	12,743		
UNENCUMBERED CASH, ENDING	$ 12,743	$ 18,192		

MITCHELL COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursement from General Fund	$ 47,049	$ 58,942	$ -	$ 58,942
Reimbursements and refunds	9,405	8,473	-	8,473
TOTAL RECEIPTS	56,454	67,415	$ -	$ 67,415
EXPENDITURES				
Employee benefits	56,454	67,415	$ -	$ 67,415
Adjustments for qualifying budget credits	-	-	67,415	(67,415)
TOTAL FOR COMPARISON	56,454	67,415	$ 67,415	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

MITCHELL COUNTY, KANSAS

HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 61,114	$ 61,529	$ 60,591	$ 938
Delinquent tax	967	1,321	-	1,321
Motor vehicle tax	4,823	5,389	5,073	316
Commercial vehicle fees	534	565	448	117
Recreational vehicle tax	82	103	77	26
16/20M vehicle tax	499	531	534	(3)
Watercraft tax	62	66	66	-
Neighborhood revitalization	(2,841)	(2,477)	(2,415)	(62)
TOTAL RECEIPTS	65,240	67,027	$ 64,374	$ 2,653
EXPENDITURES				
Appropriations	65,000	65,000	$ 65,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	240	2,027		
UNENCUMBERED CASH, BEGINNING	1,951	2,191		
UNENCUMBERED CASH, ENDING	$ 2,191	$ 4,218		

MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 312,678	$ 337,405	$ 332,411	$ 4,994
Delinquent tax	5,400	6,865	-	6,865
Motor vehicle tax	24,857	27,331	25,949	1,382
Commercial vehicle fees	2,646	2,888	2,293	595
Recreational vehicle tax	416	524	392	132
16/20M vehicle tax	2,973	2,606	2,729	(123)
Watercraft tax	303	339	338	1
Neighborhood revitalization	(14,534)	(13,584)	(13,067)	(517)
Reimbursements	3,636	5,832	-	5,832
TOTAL RECEIPTS	338,375	370,206	$ 351,045	$ 19,161
EXPENDITURES				
Personal services	185,582	187,763	$ 184,400	$ 3,363
Contractual services	9,813	10,667	19,950	(9,283)
Commodities	5,024	11,811	12,250	(439)
Capital outlay	3,978	-	6,000	(6,000)
Employee benefits - health insurance	84,766	85,450	97,296	(11,846)
Employee benefits	36,123	32,134	37,386	(5,252)
Transfer to - Special Reappraisal Equipment Fund	10,000	10,000	5,000	5,000
TOTAL EXPENDITURES	335,286	337,825	$ 362,282	$ (24,457)
RECEIPTS OVER (UNDER) EXPENDITURES	3,089	32,381		
UNENCUMBERED CASH, BEGINNING	41,410	44,499		
UNENCUMBERED CASH, ENDING	$ 44,499	$ 76,880		

MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Miscellaneous	$ -	$ 9,000	$ -	$ 9,000
Transfer from - Special Reappraisal Fund	10,000	10,000	5,000	5,000
TOTAL RECEIPTS	10,000	19,000	$ 5,000	$ 14,000
EXPENDITURES				
Capital outlay	-	32,144	$ 131,275	$ (99,131)
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	(13,144)		
UNENCUMBERED CASH, BEGINNING	141,275	151,275		
UNENCUMBERED CASH, ENDING	$ 151,275	$ 138,131		

MITCHELL COUNTY, KANSAS

ALCOHOL TREATMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-21

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 10,637	$ 12,363	$ 14,415	$ (2,052)
EXPENDITURES				
Contractual services	10,637	12,363	$ 14,415	$ (2,052)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

MITCHELL COUNTY, KANSAS

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-22

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursement	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	-	-	$ 1,514	$ (1,514)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	1,514	1,514		
UNENCUMBERED CASH, ENDING	$ 1,514	$ 1,514		

MITCHELL COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-23

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	-	4,399	$ 9,008	$ (4,609)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(4,399)		
UNENCUMBERED CASH, BEGINNING	9,570	9,570		
UNENCUMBERED CASH, ENDING	$ 9,570	$ 5,171		

MITCHELL COUNTY, KANSAS

MITCHELL 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-24

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 50,494	$ 60,034	$ 50,000	$ 10,034
Interest	48	55	-	55
TOTAL RECEIPTS	50,542	60,089	$ 50,000	$ 10,089
EXPENDITURES				
Contractual services and equipment	36,487	48,946	$ 114,177	$ (65,231)
RECEIPTS OVER (UNDER) EXPENDITURES	14,055	11,143		
UNENCUMBERED CASH, BEGINNING	29,177	43,232		
UNENCUMBERED CASH, ENDING	$ 43,232	$ 54,375		

MITCHELL COUNTY, KANSAS

COURTHOUSE TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-25

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - General Fund	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	51,911	55,123	$ 89,360	$ (34,237)
RECEIPTS OVER (UNDER) EXPENDITURES	(51,911)	(55,123)		
UNENCUMBERED CASH, BEGINNING	109,657	57,746		
UNENCUMBERED CASH, ENDING	$ 57,746	$ 2,623		

MITCHELL COUNTY, KANSAS

COURTHOUSE RENOVATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-26

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - General Fund	$ -	$ -	$ -	$ -
EXPENDITURES				
Improvements	1,696	158,453	$ 184,299	$ (25,846)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,696)	(158,453)		
UNENCUMBERED CASH, BEGINNING	309,299	307,603		
UNENCUMBERED CASH, ENDING	$ 307,603	$ 149,150		

MITCHELL COUNTY, KANSAS

ELECTION TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-27

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Election Fund	$ -	$ 10,000	$ -	$ 10,000
EXPENDITURES				
Capital outlay	-	-	$ 10,000	$ (10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	-	10,000		
UNENCUMBERED CASH, BEGINNING	10,769	10,769		
UNENCUMBERED CASH, ENDING	$ 10,769	$ 20,769		

MITCHELL COUNTY, KANSAS

TRANSIENT GUEST TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-28

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient Guest Tax	$ 16,243	$ 21,190	$ 17,000	$ 4,190
EXPENDITURES				
Contractual services	16,243	21,190	$ 17,000	$ 4,190
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-29

	Special Highway Improvement Fund		Special Equipment and Machinery Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from - Road and Bridge Fund	$ 350,000	$ 10,000	$ 250,000	$ 250,000
Sale of equipment and reimbursements	-	2,852	-	-
State of Kansas - exchange fund reimbursement	75,898	-	-	-
TOTAL RECEIPTS	425,898	12,852	250,000	250,000
EXPENDITURES				
Highway improvements	440,905	2,066	-	-
Capital outlay	-	-	248,783	209,757
TOTAL EXPENDITURES	440,905	2,066	248,783	209,757
RECEIPTS OVER (UNDER) EXPENDITURES	(15,007)	10,786	1,217	40,243
UNENCUMBERED CASH, BEGINNING	1,588,264	1,573,257	895,238	896,455
UNENCUMBERED CASH, ENDING	$ 1,573,257	$ 1,584,043	$ 896,455	$ 936,698

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-30

	Special Road and Bridge Fund		Ambulance Capital Outlay Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from:				
Road and Bridge Fund	$ 150,000	$ 495,000	$ -	$ -
Reimbursements	-	84,227		-
Ambulance Service Fund	-	-	50,000	-
TOTAL RECEIPTS	150,000	579,227	50,000	-
EXPENDITURES				
Highway improvements	-	127,204	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	127,204	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	150,000	452,023	50,000	-
UNENCUMBERED CASH, BEGINNING	1,374,298	1,524,298	114,374	164,374
UNENCUMBERED CASH, ENDING	$ 1,524,298	$ 1,976,321	$ 164,374	$ 164,374

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-31

	Rescue Squad Capital Outlay Fund		Crime Victims Restitution Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from - Ambulance Service Fund	$ 20,000	$ -	$ -	$ -
Miscellaneous	-	23,765		
District Court fees	-	-	600	1,392
TOTAL RECEIPTS	20,000	23,765	600	1,392
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	2,529	37,638	-	-
TOTAL EXPENDITURES	2,529	37,638	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	17,471	(13,873)	600	1,392
UNENCUMBERED CASH, BEGINNING	60,000	77,471	13,540	14,140
UNENCUMBERED CASH, ENDING	$ 77,471	$ 63,598	$ 14,140	$ 15,532

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-32

	Treasurer and Register of Deeds Office Fund		Special Motor Vehicle Fund	
	2020	2021	2020	2021
RECEIPTS				
Vehicle taxes and fees	$ -	$ -	$ 2,934,179	$ 1,932,204
Interest earned	-	-	1,015	283
TOTAL RECEIPTS	-	-	2,935,194	1,932,487
EXPENDITURES				
Taxes and fees	-	-	2,829,803	1,885,175
Capital outlay	-	-	-	-
Transfer to - General Fund	-	-	73,231	72,638
TOTAL EXPENDITURES	-	-	2,903,034	1,957,813
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	32,160	(25,326)
UNENCUMBERED CASH, BEGINNING	10,030	10,030	97,960	130,120
UNENCUMBERED CASH, ENDING	$ 10,030	$ 10,030	$ 130,120	$ 104,794

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-33

	Concealed Weapon Permit Fund		Registered Offender Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 325	$ 585	$ 1,920	$ 2,260
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	325	585	1,920	2,260
UNENCUMBERED CASH, BEGINNING	13,117	13,442	18,060	19,980
UNENCUMBERED CASH, ENDING	$ 13,442	$ 14,027	$ 19,980	$ 22,240

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-34

	Drug Seizure Fund		County Clerk Technology Fund	
	2020	2021	2020	2021
RECEIPTS				
Forfeitures	$ 1,826	$ -	$ -	$ -
Fees	-	-	2,388	2,849
TOTAL RECEIPTS	1,826	-	2,388	2,849
EXPENDITURES				
Commodities	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,826	-	2,388	2,849
UNENCUMBERED CASH, BEGINNING	3,755	5,581	8,487	10,875
UNENCUMBERED CASH, ENDING	$ 5,581	$ 5,581	$ 10,875	$ 13,724

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-35

	Register of Deeds Technology Fund		County Treasurer Technology Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 9,550	$ 11,394	$ 2,388	$ 2,848
EXPENDITURES				
Contractual services	440	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	440	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	9,110	11,394	2,388	2,848
UNENCUMBERED CASH, BEGINNING	100,779	109,889	9,953	12,341
UNENCUMBERED CASH, ENDING	$ 109,889	$ 121,283	$ 12,341	$ 15,189

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-36

	Worthless Check Assessment Fund		Prosecuting Attorney Training Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 150	$ 130	$ 583	$ 648
EXPENDITURES				
Contractual services	-	-	291	328
RECEIPTS OVER (UNDER) EXPENDITURES	150	130	292	320
UNENCUMBERED CASH, BEGINNING	14,116	14,266	5,540	5,832
UNENCUMBERED CASH, ENDING	$ 14,266	$ 14,396	$ 5,832	$ 6,152

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-37

	SPARK Grant Fund		ARPA Grant Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 1,187,432	$ -	$ -	$ 580,906
EXPENDITURES				
Contractual services	1,172,432	15,000	-	483,473
RECEIPTS OVER (UNDER) EXPENDITURES	15,000	(15,000)	-	97,433
UNENCUMBERED CASH, BEGINNING	-	15,000	-	-
UNENCUMBERED CASH, ENDING	$ 15,000	$ -	$ -	$ 97,433

MITCHELL COUNTY, KANSAS

TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-38

	Carol Fleming Reward Fund		County Health Memorial Fund	
	2020	2021	2020	2021
RECEIPTS				
Donations	$ -	$ -	$ 1,025	$ -
EXPENDITURES				
Contractual services	-	-	647	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	647	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	378	-
UNENCUMBERED CASH, BEGINNING	8,627	8,627	4,280	4,658
UNENCUMBERED CASH, ENDING	$ 8,627	$ 8,627	$ 4,658	$ 4,658

MITCHELL COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND (NONBUDGETED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-39

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent from Mitchell County Hospital	$ 944,125	$ 948,825
EXPENDITURES		
Bond principal	730,000	755,000
Bond interest	214,125	193,825
TOTAL EXPENDITURES	944,125	948,825
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

MITCHELL COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-40

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees	$ 232,963	$ 347,718	$ 250,000	$ 97,718
Other	249	11,242	-	11,242
Transfer from - General Fund	-	-	150,000	(150,000)
TOTAL RECEIPTS	233,212	358,960	$ 400,000	$ (41,040)
EXPENDITURES				
Personal services	81,824	82,976	$ 84,160	$ (1,184)
Contractual services	129,362	175,505	150,000	25,505
Commodities	3,281	-	-	-
Capital outlay	-	-	-	-
Employee benefits - health insurance	47,461	47,845	54,552	(6,707)
Employee benefits	16,184	15,533	16,650	(1,117)
Reserve for future period	-	-	343,055	(343,055)
TOTAL EXPENDITURES	278,112	321,859	$ 648,417	$ (326,558)
RECEIPTS OVER (UNDER) EXPENDITURES	(44,900)	37,101		
UNENCUMBERED CASH, BEGINNING	147,689	102,789		
UNENCUMBERED CASH, ENDING	$ 102,789	$ 139,890		

MITCHELL COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2021

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current Tax	$ 11,205,248	$ 16,121,411	$ 16,070,098	$ 11,256,561
Real Estate Redemptions	120,255	384,164	326,413	178,006
Tax Judgments	11,543	8,620	8,040	12,123
Tax Warrants (Impounded Tax)	2,239	9,257	9,257	2,239
Partial Delinquent Payment	64	-	64	-
Special City and County Highway	-	464,653	464,653	-
Motor Vehicle Tax	306,891	1,375,139	1,388,469	293,561
Commercial Motor Vehicle Tax	1,103	140,131	139,867	1,367
MVE-1	31,936	7,820	-	39,756
Advance Tax Collection	1,907	374	-	2,281
Tax Refunding Warrants	(41,179)	-	2,444	(43,623)
Neighborhood Revitalization	-	597,185	597,185	-
Motor Vehicle Rental	56	14	-	70
TOTAL DISTRIBUTABLE FUNDS	11,640,063	19,108,768	19,006,490	11,742,341
STATE FUNDS				
State Educational Building	-	94,176	94,176	-
State Institutional Building	-	51,601	51,601	-
State Motor Vehicle	-	9,032	9,032	-
Wildlife and Parks	(785)	-	3,956	(4,741)
State Heritage Trust	1,295	5,697	5,083	1,909
TOTAL STATE FUNDS	510	160,506	163,848	(2,832)
SUBDIVISION FUNDS				
Cities	-	2,470,624	2,470,624	-
Townships	104,474	647,513	639,212	112,775
Watersheds	-	30,314	30,314	-
School Districts	-	4,341,778	4,341,778	-
Cemeteries	-	70,904	70,904	-
Fire Districts	186,699	260,611	243,295	204,015
Regional Library	-	99,105	99,105	-
Post Rock Extension District #1	-	152,776	152,776	-
TOTAL SUBDIVISION FUNDS	291,173	8,073,625	8,048,008	316,790
OTHER AGENCY FUNDS				
SWIP (Salina)	665	-	-	665
Cash Long or Short	(25)	103	-	78
Asset Forfeiture	(215)	-	-	(215)
Unclaimed Estates	74	-	-	74
Register of Deeds Escrow	213	(16)	23	174
Payroll Clearing	(878)	3,578,018	3,279,779	297,361
Jail Commissary - Checking	41,844	46,722	52,117	36,449
District Court				
Checking	26,274	273,742	216,416	83,600
Law Library	1,329	5,789	2,184	4,934
County Attorney - Checking	-	13,407	-	13,407
ACH Deposit	-	294,020	294,020	-
TOTAL OTHER AGENCY FUNDS	69,281	4,211,785	3,844,539	436,527
TOTAL AGENCY FUNDS	$ 12,001,027	$ 31,554,684	$ 31,062,885	$ 12,492,826

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

The Board of County Commissioners
Mitchell 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 and the *Kansas Municipal Audit and Accounting Guide*, the regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Mitchell County, Kansas (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated August 18, 2022, which was modified because the financial statement is prepared on the regulatory basis of accounting.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of 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 those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Other Reports

We noted certain items that we reported to management of the County in a separate letter dated August 18, 2022.

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.



Certified Public Accountants

Hutchinson, Kansas
August 18, 2022

MITCHELL COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2021

Programs	Federal CFDA Number	Grant I.D. Number	Passed through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Other pass-through programs:				
Lincoln County Health Department				
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557		$	$ 11,191
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557			4,345
TOTAL U.S. DEPARTMENT OF AGRICULTURE				15,536
U.S. DEPARTMENT OF THE INTERIOR				
Payment in Lieu of Taxes	15.226			70,847
TOTAL U.S. DEPARTMENT OF THE INTERIOR				70,847
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Kansas Department of Commerce				
COVID-19 - Community Development Block Grant	14.228	20-CV-045		12,000
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				12,000
U.S. DEPARTMENT OF TREASURY				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027			483,473
State of Kansas pass-through programs				
Kansas Governor's Office				
COVID-19 - Coronavirus Relief Fund	21.019			15,000
TOTAL U.S. DEPARTMENT OF TREASURY				498,473
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
COVID-19 - Provider Relief Funds	93.498			14,864
State of Kansas pass-through programs				
Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	NU90TP922049-02		2,064
Public Health Emergency Preparedness	93.069	NU90TP922049-03		8,907
Family Planning Services	93.217	FPHPA006448-02		7,434
Family Planning Services	93.217	FPHPA006448-03		7,810
Immunization Cooperative Agreements	93.268	NH23IP922627-02-00		1,414
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-01		13,000
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549-02		102,345
Maternal and Child Health Services Block Grant	93.994	B04MC33839-01		4,793
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				162,631
TOTAL			$ -	$ 759,487

See accompanying notes to the schedule of expenditures of federal awards.

MITCHELL COUNTY, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2021

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2021, and is presented on the regulatory basis of accounting in accordance with the *Kansas Municipal Audit and Accounting Guide*. Expenditures include disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration 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 cash and unencumbered cash balances and its cash receipts, expenditures, and budgetary results for the year then ended on the regulatory basis of accounting.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the basis of accounting as described in Note A. Such expenditures are recognized following the cost principles contained in the U.S. Office of Management and Budget Uniform Guidance (2 CFR Part 200, Subpart E), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C—INDIRECT COSTS

The County did not elect to use the 10% de minimis cost rate.

LINDBURG
VOGEL PIERCE FARIS
Chartered

Gregory D. Daughhetee, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Gage B. Kepple, CPA

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

The Board of County Commissioners
Mitchell County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Mitchell County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and the provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.



Certified Public Accountants

Hutchinson, Kansas
August 18, 2022

MITCHELL COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended December 31, 2021

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statement of the County prepared on the regulatory basis of accounting in accordance with the cash basis and budget laws of the State of Kansas prescribed by the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies to the financial statement.

2. A material weakness relating to the audit of the financial statement is reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of the County, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs are reported in the Report on Compliance for Each Major Program and on Internal Control over Compliance Required by Uniform Guidance.

5. The auditors' report on compliance for the major federal award programs for the County expressed an unmodified opinion.

6. There were no audit findings relative to the major federal award programs that are required to be reported in accordance with 2 CFR Section 200.516(a).

7. The programs tested as major programs include:

	CFDA No.
Coronavirus State and Local Fiscal Recovery Funds	21.027

8. The threshold for distinguishing between Type A and Type B programs was $750,000.

9. The County was not determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

Finding 2021-001 Material Weakness

Criteria: Timely recordkeeping and account reconciliations at the Ambulance Department are important internal control procedures required to be performed in order to properly record revenues, track accounts receivable, and ensure the County receives payment for the services they are providing.

Condition: For several years, we have recommended these procedures need to become a priority at this department. Recording transactions, including: billings, physical deposits, ACH deposits, and expenditures, as well as performing reconciliations with the County Clerk, the County Treasurer, and the third party billing company have not been completed timely, or in some cases, have not been completed at all. This was reported in the Schedule of Findings and Questioned Cost in the previous year.

FINDINGS – FINANCIAL STATEMENT AUDIT (CONTINUED)

Finding 2021-001 Material Weakness (continued)

Cause: Individuals responsible for recording transactions and performing account reconciliations with the County Clerk, the County Treasurer, and the third party billing company do not have the experience to know how to investigate and correct reconciliation discrepancies.

Effect: Material misstatement could exist, whether caused by fraud or error, and be undetected.

Recommendation: We recommend this department request assistance from someone with the necessary skills, knowledge, and experience to complete timely recordkeeping and account reconciliations. We also recommend the individual responsible for these tasks receive proper training in order to independently complete them in the near future.

Views of Responsible Officials: The County will get assistance from an individual with the skills, knowledge, and experience to investigate and correct reconciliation discrepancies at the Ambulance Department. This individual will train the Ambulance Department bookkeeper to perform these tasks, so the department can complete them in the future.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings.

MITCHELL COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For Year Ended December 31, 2021

Finding 2020-001

Status: Recordkeeping at the Ambulance Department has become timelier, but account reconciliations with the County Clerk, County Treasurer, and third party billing company are still not being performed.

Corrective Action: This department will request assistance from someone with the necessary skills, knowledge, and experience to complete timely account reconciliations. The individual responsible for these tasks at the Ambulance Department will receive proper training in order to independently complete these tasks in the near future.

Finding 2020-002

Status: Accounts payable are being properly recorded in the correct reporting period. Corrected.