LINN COUNTY, KANSAS

Regulatory Basis Financial Statement
and Independent Auditors' Report with
Regulatory-Required Supplemental Information

For the Year Ended December 31, 2021

LINN COUNTY, KANSAS

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Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Linn County Courthouse
Mound City, Kansas 66056

Adverse and Unmodified Opinions
We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of Linn County, Kansas as of and for the year ended December 31, 2021 and the related notes to the financial statement.

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

Unmodified Opinion on 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 Linn County, Kansas as of December 31, 2021 and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

Auditor's 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

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)
conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material. misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis; Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis and the Schedule of Receipts and Disbursements, Agency Funds, Regulatory Basis (Schedules 1, 2, and 3 as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Numbers
The 2020 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2020 financial statement upon which we rendered an unqualified opinion dated May 9, 2022. The 2020 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. 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

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON CPAs PA

July 14, 2022
Fort Scott, Kansas

LINN COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis

For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2021
General Fund	$ 5,620,321.60	$ 8,230,692.87	$ 8,173,358.49	$ 5,677,655.98	$ 1,114,852.63	$ 6,792,508.61
Special Purpose Funds						
Employee Benefit	222,797.73	3,336,323.24	3,173,391.45	385,729.52	300,000.00	685,729.52
Community Policing	1,052.88	-	-	1,052.88	-	1,052.88
Appraiser	57,915.28	336,525.38	354,889.44	39,551.22	-	39,551.22
Reappraisal	28,649.01	15,000.00	3,769.60	39,879.41	-	39,879.41
Rural Fire District Number One	84,297.88	596,854.20	594,880.13	86,271.95	19,483.00	105,754.95
Road and Bridge	371,144.60	4,708,214.02	4,004,714.73	1,074,643.89	-	1,074,643.89
Linn County 911	249.32	-	-	249.32	-	249.32
Equipment Reserve	675,866.50	62,000.00	5,000.00	732,866.50	-	732,866.50
Special Road and Bridge	828,922.49	288,000.00	-	1,116,922.49	-	1,116,922.49
Noxious Weed Eradication Cap Out	52,528.41	-	-	52,528.41	-	52,528.41
Special Machinery	1,004,232.90	200,000.00	224,507.00	979,725.90	-	979,725.90
Special Vehicle	582.14	-	-	582.14	-	582.14
Health Capital Outlay	20,000.00	-	-	20,000.00	-	20,000.00
911 Telephone Tax	199,743.89	84,363.84	123,056.30	161,051.43	-	161,051.43
Special Fire Equipment Replacemen	757,324.79	180,000.00	512,246.00	425,078.79	-	425,078.79
Dare & School Resource Off Grants	1,406.46	-	-	1,406.46	-	1,406.46
County Health Department	219,308.26	452,320.40	408,846.56	262,782.10	-	262,782.10
Register of Deeds Technology	10,059.93	20,952.22	26,752.33	4,259.82	-	4,259.82
Clerks Technology	7,074.65	5,234.50	1,675.88	10,633.27	-	10,633.27
Treasurers Technology	10,883.27	5,234.50	6,000.00	10,117.77	-	10,117.77
Special Alcohol	380.22	1,592.20	1,400.00	572.42	-	572.42
SPARK Grant	-	942,347.00	18,845.00	923,502.00	-	923,502.00
Elderly	131,100.92	243,391.63	143,725.99	230,766.56	-	230,766.56
Economic Development Grant	22,842.89	96,269.67	96,519.67	22,592.89	-	22,592.89
Zoning LEPP Grant	891.93	-	-	891.93	-	891.93
Special Parks and Recreation	238.33	917.26	600.00	555.59	-	555.59
Sewer District Number One	88,478.99	10,508.00	2,474.09	96,512.90	-	96,512.90
Fair Association	87.78	129,398.85	124,000.00	5,486.63	-	5,486.63

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

LINN COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis

For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2021
Bond and Interest						
Jail Bond and Interest	$ 605,806.54	$ 1,246,795.58	$ 913,531.26	$ 939,070.86	$ -	$ 939,070.86
Capital Project Fund						
Jail Construction	-	111,436.14	111,436.14	-	6,193,614.18	6,193,614.18
Total Reporting Entity	$ 11,024,189.59	$ 21,304,371.50	$ 19,025,620.06	$ 13,302,941.03	$ 7,627,949.81	$ 20,930,890.84

COMPOSITION OF CASH	County Treasurer	Cash in Banks - Deposit Accounts	$ 8,810,216.01
		Deposits in Transit	144,487.74
		Cash on Hand	6,754.25
		Bad Checks	(393.24)
		Cash in Banks - Certificates of Deposit	31,076,972.98
			40,038,037.74
	Register of Deeds	Cash on Hand	594.44
		Cash in Banks - Deposit Accounts	17,999.71
			18,594.15
	Sheriff	Cash in Banks - Deposit Accounts	15,068.45
	Clerk of the District Court	Cash in Banks - Deposit Accounts	(0.00)
	County Health Department	Cash in Banks - Deposit Accounts	266.25
	Park Manager	Cash in Banks - Deposit Accounts	24,183.13
	Linn County Law Library	Cash in Banks - Deposit Accounts	51,328.74
	SUBTOTAL CASH		40,147,478.46
	AGENCY FUNDS According to Schedule 3		(19,216,587.62)
	TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)		$ 20,930,890.84

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial statement of Linn County, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the County's accounting policies differ from U.S. generally accepted accounting policies.

Reporting Entity

Linn County, Kansas (the "County") is a municipal corporation governed by an elected three-member commission. Major services provided by the County include General Government, Public Works/Highways, Public Safety/Sheriff/Court System, Sanitation, Health and Social Services, Culture and Recreation, Public Improvements, and Planning and Zoning. This regulatory financial statement presents Linn County (the municipality) and related municipal entities. The following are related municipal entities that could be included in the county's reporting entity because they were established to benefit the county and/or its constituents.

- Linn County Law Library - The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County Audit. The Law Library is housed in county offices, but is operated independent of the County's governing body. Separate financial statements are not issued for the Law Library.

- Southeast Kansas Regional Planning Commission (the Commission): The Commission is composed of 12 counties and is governed by a board composed of one member from each of the twelve participating counties. The County is a member of the Commission.

- Southeast Kansas SEK Juvenile Detention Center, Inc (the "Center"): The Center is composed of 11 counties and is governed by a board composed of one member from each of the eleven participating counties. The County is a member of the Commission.

- Rural Fire District Number One - The Fire District provides fire control services to a portion of the County. All Board members are appointed by the County. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.

- Sewer District Number One - The Sewer District was created to build and operate a sewage disposal system in a portion of the County. General Obligation Bonds were issued in the name of the County to pay for constructing the disposal system. The District assesses fees and pays for maintenance and the debt service on the bonds issued to build the disposal system. At this time, the County Commissioners are performing the duties of the Sewer Board. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County has elected to include the Linn County Law Library, Rural Fire District #1, and Sewer District #1 in the financial statement of the County.

There are no other related municipal entities that should be considered for inclusion in the County's financial statement.

Basis of Presentation - 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, restriction, or limitations.

The following types of funds comprise the financial activities of Linn County, Kansas:

- General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
- Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.
- Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.
- Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.
- Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

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 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 this year for the 2022 budget.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. As discussed in Note 9, one fund's budget was amended this year.

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.

Annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budgeted expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds and fiduciary 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. The following funds were not required by Kansas Statutes to prepare budgets:

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgetary Information (Continued)

Fund	Statutory Authority
Noxious Weed Eradication Capital Outlay	K.S.A. 2-1318
Health Capital Outlay	K.S.A. 19-119
Special Machinery	K.S.A.68-141g
Special Road and Bridge	K.S.A.68-141g
Special Vehicle	K.S.A. 68-590
Special Fire Equipment Replacement	K.S.A. 19-119
Grant Funds: Community Policy, CDBG Revolving Loan, Economic Development Grant, and Zoning	
LEPP Grant	K.S.A. 12-1663

Qualifying Budget Credits

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

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

Expenditures in the General Fund include expenditures in connection with grants received by the County. These are reimbursement type grants whereby grant money is received to reimburse the County for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Cash and Investments

Cash includes amounts in demand and time deposit checking accounts. The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit, and United States Treasury obligations. As of and during the year ended December 31, the County's funds were invested in interest bearing money market checking accounts and certificates of deposit, which are acceptable investments in accordance with Kansas Statutes.

Compensated Absences

All regular full-time employees are eligible for vacation benefits. Vacation time accumulates in accordance with the following schedule. No vacation may be used until the employee reached his 1st anniversary date. A maximum of 10 vacation days may be accumulated and carried to the next year. Unused vacation benefits are paid to employees when employment with the County terminates.

Years of service	Days Per Month
Before 1	.420
1 - 10	.833
After 10	1.250

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Compensated Absences (Continued)

All full-time and part-time employees are also eligible for sick leave benefits. Sick time accumulates at the rate of one day per month. Part-time employees accrue time in proportion to the percentage of time worked. A maximum of 50 sick leave days may be accumulated. Upon death or retirement, unused sick leave is paid at a rate of 25% of the employee's final rate up to a maximum of 50 days.

The County determines a liability for compensated absences which meet the following criteria:

1. The County's obligation relating to employee's rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material.

In accordance with this criteria, the County determined a liability for unused sick pay and vacation pay, which has been earned but not taken by County employees. The liability is recorded as a general long-term obligation of the County, inasmuch as it is anticipated that none of the liability will be paid from current financial resources.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer statewide pension plan. The County's policy is to fund all pension costs incurred; such costs to be funded are actually determined annually by the State.

Termination and Post Employment Benefits

No termination benefits are provided to County employees when employment with the County ends except for the accrued compensated absences as discussed in Note 1.

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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 County under this program.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes (Continued)

Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

This financial statement and regulatory required supplemental schedules are designed to show compliance with the cash basis and budget laws of Kansas. The County was in apparent compliance with these Kansas laws.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statue requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government 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 FDIC coverage. The Government has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the Government 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 has deposits at six separate financial institutions.

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

At December 31, 2021 the County's carrying amount of deposits was $39,996,035.27 and the bank balance was $40,518,676.96. Of the bank balance, $23,480,057.33 was covered by federal depository insurance, $17,038,619.83 was covered by pledged securities totaling $22,673,898.68, held in safekeeping in the trust departments of separate banks.

4. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County were $447,562.62 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $3,046,833. The total net pension liability as of June 30, 2021 was $7,799,450,285. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

5. CONCENTRATION OF TAXABLE VALUATION

Approximately 70% of the County's taxable valuation is concentrated in two public utility companies.

6. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The County manages these risks of loss through various insurance policies.

7. CONTINGENCIES

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the County.

8. INTERFUND TRANSFERS

Operating transfers during the year and the related statutory authority were as follows:

From – Fund	To – Fund	Statutory Authority	Amount
Rural Fire	Special Fire Equipment	19-119	$180,000.00
General	Equipment Reserve	19-119	57,000.00
Road and Bridge	Special Machinery	68-141g	200,000.00
Road and Bridge	Special Road and Bridge	19-119	288,000.00
Appraisers	Reappraisal	19-119	15,000.00
Elderly	Equipment Reserve	19-119	5,000.00

9. BUDGET AMENDMENTS

The County Health Department budgets was amended to allow for additional spending as follows:

County Health Department Fund	Original Budget	Amended Budget
Cash Receipts		
Taxes	$ 194,729	$ 194,587
Intergovenmental	152,170	218,093
Service fees charged	15,000	5,170
Other Income	-	23,064
Total Cash Receipts	361,899	440,914
Unencumbered Cash, January 1	45,122	211,592
Resources Available	$ 407,021	$ 652,506
Expenditures		
Public Health	$ 407,020	$ 507,509
Operating Transfers to Other Funds	-	-
Total Expenditures	$ 407,020	$ 507,509

10. CAPITAL PROJECTS

In June 2019, the County issued General Obligation Sales Tax Bonds totaling $17,315,000 to fund the construction of a new jail and improvements to the County Courthouse. Capital project expenditures approved to authorize spending as of December 31, 2021 is as follows:

Sources of Funds	
Bond proceeds	$ 18,221,866
Interest earned	359,474
Total Proceeds	$ 18,581,340
Uses of Funds	
Cost of issuance	$ 283,310
Construction	18,298,030
Total Uses	$ 18,581,340
Actual Expenditures to Date	$ 18,581,340

11. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2021 through July 14, 2022, the date the financial statements were available for issue. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

12. LONG-TERM OBLIGATIONS

Details about the County's long-term obligations, changes in long-term debt, and debt service requirements for the next five years and thereafter are as follows:

12. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligarion Bonds									
Series 2019	5.0 - 3.0%	6/12/2019	$ 17,315,000	7/20/2050	$ 17,315,000.00	$ -	$ 300,000.00	$ 17,015,000.00	$ 613,531.26

Issue	2022	2023	2024	2025	2026	2027 2031	2032 2036	2037 2041	2042 2046	2047 2051	TOTAL
PRINCIPAL											
General Obligation Bonds											
Series 2019	$ 315,000	$ 330,000	$ 345,000	$ 365,000	$385,000	$2,225,000	$2,725,000	$3,195,000	$3,715,000	$3,415,000	$ 17,015,000
Total Principal	$ 315,000	$ 330,000	$ 345,000	$ 365,000	$385,000	$2,225,000	$2,725,000	$3,195,000	$3,715,000	$3,415,000	$ 17,015,000
INTEREST											
General Obligation Bonds											
Series 2019	598,156	582,031	565,156	547,406	528,656	2,336,431	1,833,306	1,364,981	931,556	126,391	9,414,072
Total Interest	$ 598,156	$ 582,031	$ 565,156	$ 547,406	$528,656	$2,336,431	$1,833,306	$1,364,981	$ 931,556	$ 126,391	$ 9,414,072
Grand Totals	$ 913,156	$ 912,031	$ 910,156	$ 912,406	$913,656	$4,561,431	$4,558,306	$4,559,981	$4,646,556	$3,541,391	$ 26,429,072

LINN COUNTY, KANSAS

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

For the Year Ended December 31, 2021

Schedule 1

LINN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Over (Under)
GOVERNMENTAL FUNDS					
General Fund	$ 13,040,321.00	$ -	$ 13,040,321.00	$ 8,173,358.49	$ (4,866,962.51)
Special Revenue Funds					
Employee Benefit	3,326,000.00	26,348.65	3,352,348.65	3,173,391.45	(178,957.20)
Appraiser	360,100.00	-	360,100.00	354,889.44	(5,210.56)
Reappraisal	33,692.00	-	33,692.00	3,769.60	(29,922.40)
Rural Fire District Number One	649,480.00	-	649,480.00	594,880.13	(54,599.87)
Linn County 911	55,000.00	-	55,000.00	-	(55,000.00)
Road and Bridge	4,391,250.00	113,555.86	4,504,805.86	4,004,714.73	(500,091.13)
911 Telephone Tax	125,000.00	-	125,000.00	123,056.30	(1,943.70)
Dare and School Resource Officer Grants	775.00	-	775.00	-	(775.00)
County Health Department	507,509.00	125,892.66	633,401.66	408,846.56	(224,555.10)
Special Alcohol	2,000.00	-	2,000.00	1,400.00	(600.00)
SPARK Grant	-	-	-	18,845.00	18,845.00
Elderly	221,900.00	-	221,900.00	143,725.99	(78,174.01)
Special Parks and Recreation	1,200.00	-	1,200.00	600.00	(600.00)
Sewer District Number One	37,000.00	-	37,000.00	2,474.09	(34,525.91)
Fair Association	129,000.00	-	129,000.00	124,000.00	(5,000.00)
Jail Bond and Interest	921,031.00		921,031.00	913,531.26	(7,499.74)
	$ 23,801,258.00				

LINN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Current ad valorem tax	$ 7,434,603.38	$ 6,387,716.50	$ 6,389,536.00	$ (1,819.50)
Delinquent tax collections	92,031.53	97,999.57	-	97,999.57
Motor vehicle tax	339,773.83	375,006.74	364,537.00	10,469.74
Local alcohol liquor tax	552.92	1,078.28	842.00	236.28
Severance tax	98.49	154.99	-	154.99
In lieu of tax	3,743.21	-	3,743.00	(3,743.00)
Interest on taxes	110,003.77	113,028.50	65,000.00	48,028.50
Intergovernmental				
State of Kansas	18,750.00	281.27	8,000.00	(7,718.73)
KDOT transportation grant-Fed	3,814.46	2,861.27	-	2,861.27
Governors Office Grant	67,834.00	3,255.00	-	3,255.00
Airport grant	180,072.00	-	-	-
State Health grant	1,635.00	-	-	-
Judicial System Federal grant	2,832.14	600.00	15,000.00	(14,400.00)
Secretary of State Federal grant	2,098.16	-	-	-
Licenses and Fees				
Beer and private club licenses	225.00	100.00	200.00	(100.00)
Officers' fees	141,879.55	152,857.72	100,000.00	52,857.72
Fish and game license fees	64.00	73.00	-	73.00
Filing fees	3,618.00	91.75	500.00	(408.25)
Other fees and permits	36,840.24	68,723.50	30,000.00	38,723.50
Treasurer's advertising fees	32,368.32	39,813.76	25,000.00	14,813.76
Sanitation permits	8,731.25	12,666.90	6,000.00	6,666.90
Solid Waste fees	156,082.54	202,344.69	150,000.00	52,344.69
Use of Money and Property				
Interest on investments	130,624.68	91,389.56	56,837.00	34,552.56
Building rent	1,275.00	22,667.25	1,500.00	21,167.25
Sales of equipment	12,611.54	210,541.28	-	210,541.28
Park user fees	185,869.65	256,428.59	200,000.00	56,428.59
Marina and park sales	18,812.62	24,889.55	30,000.00	(5,110.45)
Airport sales	6,969.41	18,193.87	8,000.00	10,193.87
Other				
Mapping sales	1,578.85	-	1,200.00	(1,200.00)
Reimbursed expenses-COVID	174,269.42	9,350.00		9,350.00
Reimbursed expenses	99,424.86	112,569.36	40,000.00	72,569.36
Prior year warrants canceled	-	-		-
Miscellaneous	22,436.83	26,009.97	17,500.00	8,509.97
Total Receipts	9,291,524.65	8,230,692.87	$ 7,513,395.00	$ 717,297.87

LINN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2021 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Expenditures				
County Commissioners				
Personal services	$ 73,059.00	$ 75,624.12	$ 76,300.00	$ (675.88)
Contractual services	2,854.86	1,750.00	6,000.00	(4,250.00)
Commodities	397.80	475.14	750.00	(274.86)
County Clerk				
Personal services	124,366.34	129,930.17	131,000.00	(1,069.83)
Contractual services	4,228.49	5,919.07	8,254.00	(2,334.93)
Commodities	5,785.90	5,517.85	6,000.00	(482.15)
Capital outlay	-	2,075.00	500.00	1,575.00
County Treasurer				
Personal services	170,527.01	148,845.42	160,100.00	(11,254.58)
Contractual services	29,646.11	39,919.52	36,860.00	3,059.52
Commodities	13,348.54	13,430.43	13,425.00	5.43
Capital outlay	-	-		-
County Attorney				
Personal services	236,407.71	241,337.96	253,550.00	(12,212.04)
Contractual services	38,279.07	28,382.50	65,000.00	(36,617.50)
Commodities	6,235.50	5,610.63	6,500.00	(889.37)
Capital outlay	1,863.07	-	5,000.00	(5,000.00)
Register of Deeds				
Personal services	102,453.74	107,877.26	111,547.00	(3,669.74)
Contractual services	13,615.44	13,362.54	12,400.00	962.54
Commodities	2,750.49	2,582.69	1,500.00	1,082.69
Capital outlay	448.39	-	1,000.00	(1,000.00)
County Sheriff				
Personal services	1,486,893.24	1,619,641.72	1,593,859.00	25,782.72
Contractual services	322,634.48	314,910.27	556,720.00	(241,809.73)
Commodities	208,795.63	231,765.59	285,850.00	(54,084.41)
Capital outlay	167,966.26	142,168.24	141,671.00	497.24
Operating transfer to	-	-		
Special Vehicle Fund	-	-		-
Custodians				
Personal services	74,044.22	74,955.24	81,000.00	(6,044.76)
Contractual services	476.74	1,997.20	1,200.00	797.20
Commodities	14,852.07	10,132.07	12,000.00	(1,867.93)
Capital outlay	659.00	-	10,000.00	(10,000.00)
EMS				
Personal services	-	-		-
Contractual services	-	1,848.19	8,000.00	(6,151.81)
Commodities	-	1,785.60	4,000.00	(2,214.40)
			-	

LINN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2021 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Expenditures (Continued)				
Unified Court				
Personal services	$ 1,214.43	$ 1,910.70	$ 2,200.00	$ (289.30)
Contractual services	158,862.59	155,332.34	171,000.00	(15,667.66)
Commodities	17,824.69	16,749.26	15,000.00	1,749.26
Capital outlay	1,173.80	-	12,500.00	(12,500.00)
Courthouse General				
Personal services	41,709.84	39,662.41	42,500.00	(2,837.59)
Contractual services	246,651.84	271,803.73	254,400.00	17,403.73
Commodities	16,968.70	28,410.60	25,000.00	3,410.60
Capital outlay	-	62,344.84	135,000.00	(72,655.16)
Juvenile Intake Program				
Contractual services	66,392.00	56,203.00	60,000.00	(3,797.00)
Commodities	-	-		-
Emergency Preparedness				
Personal services	80,394.46	71,569.92	72,000.00	(430.08)
Contractual services	10,352.78	20,437.03	32,800.00	(12,362.97)
Commodities	12,127.94	6,743.83	30,000.00	(23,256.17)
Capital outlay	3,843.17	1,415.12	15,000.00	(13,584.88)
Operating Transfer to Special Fire Equipment Replacement Fund	-	-		-
Zoning and Planning				
Personal services	80,188.42	63,449.93	85,500.00	(22,050.07)
Contractual services	29,562.39	8,606.17	5,000.00	3,606.17
Commodities	1,698.07	1,593.70	4,100.00	(2,506.30)
Capital outlay	3,437.08	-	10,000.00	(10,000.00)
County Counselor				
Personal services	89,503.18	90,397.08	91,300.00	(902.92)
Contractual services	80,502.00	56,247.50	74,950.00	(18,702.50)
Commodities	-	-		-
Contingency Expenses				
Personal services	74,529.58	5,380.44	150,000.00	(144,619.56)
Contractual services	416,478.85	441,103.82	1,225,000.00	(783,896.18)
Commodities	-	-	-	-
Capital outlay	707,097.69	615,854.04	979,000.00	(363,145.96)
Windfall				
Capital outlay	454,900.95	28,789.64	3,000,000.00	(2,971,210.36)
Ambulance				
Contractual services	933,519.20	901,009.75	905,750.00	(4,740.25)
Commodities	2,583.03	2,154.13	1,500.00	654.13
Capital outlay	478.99	1,796.26	5,000.00	(3,203.74)

LINN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2021 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Expenditures (Continued)				
Noxious Weed				
Personal services	$ 40,506.59	$ 56,720.72	$ 56,600.00	$ 120.72
Contractual services	15,362.25	14,947.70	16,500.00	(1,552.30)
Commodities	45,342.57	65,886.12	43,000.00	22,886.12
Capital outlay	2,158.36	72.98	10,000.00	(9,927.02)
Operating transfer to Noxious Weed Cap Outlay Eradication Fund	35,000.00	-		-
Election				
Personal services	39,377.47	38,535.22	40,250.00	(1,714.78)
Contractual services	51,063.21	37,513.61	35,250.00	2,263.61
Commodities	6,644.85	7,376.04	13,000.00	(5,623.96)
Capital outlay	148.84	-	1,500.00	(1,500.00)
Economic Development				
Personal services	42,005.83	52,127.47	42,000.00	10,127.47
Contractual services	18,012.00	21,096.81	43,000.00	(21,903.19)
Commodities	670.64	2,563.23	3,000.00	(436.77)
Capital outlay	191.14	225.80	3,000.00	(2,774.20)
Incentives/reserve	-	-		-
Soil Conservation				
Contractual services	40,000.00	43,000.00	43,000.00	-
4-H Building				
Contractual services	9,527.46	12,168.00	19,000.00	(6,832.00)
Commodities	3,136.18	4,236.00	5,000.00	(764.00)
Capital outlay	3,549.00	-	7,000.00	(7,000.00)
Fair Building				
Contractual services	3,000.00	3,000.00	23,000.00	(20,000.00)
Fair Premium				
Contractual services	15,000.00	15,000.00	-	15,000.00
Historical Society				
Contractual services	40,000.00	40,000.00	40,000.00	-
Park				
Personal services	117,198.09	102,402.01	141,000.00	(38,597.99)
Contractual services	78,995.89	94,044.14	109,000.00	(14,955.86)
Commodities	48,992.92	42,955.12	42,500.00	455.12
Capital outlay	44,873.06	19,114.20	15,000.00	4,114.20
Special Building				
Personal services	906.00	-	-	-
Contractual services	2,076.17	-	45,000.00	(45,000.00)
Commodities	1,521.14	-	10,000.00	(10,000.00)
Capital outlay	-	117,988.00	20,000.00	97,988.00

LINN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2021 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Expenditures (Continued)				
Mental Retardation				
Appropriation to Tri-County	$ 80,096.00	$ 82,499.00	$ 82,499.00	-
Mental Health				
Appropriation to SEK	111,395.00	114,736.00	114,736.00	-
Solid Waste				
Personal services	182,602.65	178,337.53	205,680.00	(27,342.47)
Contractual services	206,427.06	232,616.11	249,000.00	(16,383.89)
Commodities	79,589.49	111,859.67	120,000.00	(8,140.33)
Capital outlay	36,087.08	73,165.00	90,000.00	(16,835.00)
Mapping				
Personal services	96,099.29	101,855.10	100,800.00	1,055.10
Contractual services	30,796.03	30,766.33	39,000.00	(8,233.67)
Commodities	2,148.27	2,395.72	4,000.00	(1,604.28)
Capital outlay	4,159.00	3,828.25	4,500.00	(671.75)
IT				-
Personal services	125,234.34	120,927.42	118,500.00	2,427.42
Contractual services	8,604.75	14,143.76	10,820.00	3,323.76
Commodities	9,787.43	6,313.32	9,500.00	(3,186.68)
Capital outlay	659.00	-	15,000.00	(15,000.00)
Airport				
Personal services	-	-	-	-
Contractual services	4,915.62	43,923.46	10,700.00	33,223.46
Commodities	24,324.96	37,208.99	44,000.00	(6,791.01)
Capital outlay	990.27	-	500.00	(500.00)
Operating transfers to Equipment Reserve Fund	129,000.00	57,000.00	-	57,000.00
Total Expenditures	8,472,760.67	8,173,358.49	$ 13,040,321.00	$ (4,866,962.51)
Receipts Over(Under) Expenditures	818,763.98	57,334.38		
Unencumbered Cash, Beginning	4,801,557.62	5,620,321.60		
Unencumbered Cash, Ending	$ 5,620,321.60	$ 5,677,655.98		

LINN COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Current ad valorem tax	$ 2,605,895.74	$ 3,111,890.68	$ 3,114,898.00	$ (3,007.32)
Delinquent tax collections	35,179.61	36,723.06	20,000.00	16,723.06
Motor vehicle tax	137,065.41	137,360.85	127,763.00	9,597.85
In lieu of tax	1,311.89	-	1,312.00	(1,312.00)
Intergovernmental				
FEMA-Federal grant	18,576.00	-	18,000.00	(18,000.00)
KDOT-Federal grant	1,177.00	-	-	-
Other				
Reimbursed expenses-COVID	45,556.10	-		-
Reimbursed expenses	17,765.32	50,348.65	24,000.00	26,348.65
Miscellaneous	108.46	-	-	-
Total Receipts	2,862,635.53	3,336,323.24	$ 3,305,973.00	$ 30,350.24
Expenditures				
Employee Benefits				
Contractual services				
Social security	390,345.30	403,259.50	$ 412,000.00	$ (8,740.50)
Retirement	474,628.98	484,407.94	502,000.00	(17,592.06)
Workmen's compensation	105,925.00	81,404.00	156,000.00	(74,596.00)
Unemployment insurance	21,781.11	9,455.82	25,000.00	(15,544.18)
Health insurance	1,261,203.73	1,711,428.10	1,705,000.00	6,428.10
Life and cancer	17,484.88	15,242.29	18,000.00	(2,757.71)
Short term disability	12,558.60	19,832.67	13,500.00	6,332.67
Deferred Compensation	58,100.64	61,264.62	75,000.00	(13,735.38)
HSA Contributuions	327,870.15	332,957.38	353,000.00	(20,042.62)
Longevity	30,593.78	21,275.00	30,000.00	(8,725.00)
Wellness	1,868.01	1,786.09	5,000.00	(3,213.91)
Benefits Consultants	22,550.00	30,000.00	30,500.00	(500.00)
Other	821.22	1,078.04	1,000.00	78.04
Subtotal Certified Budget			3,326,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursed expenses & grants	-	-	26,348.65	(26,348.65)
Total Expenditures	2,725,731.40	3,173,391.45	$ 3,352,348.65	$ (178,957.20)
Receipts Over(Under) Expenditures	136,904.13	162,931.79		
Unencumbered Cash, Beginning	85,893.60	222,797.73		
Unencumbered Cash, Ending	$ 222,797.73	$ 385,729.52		

LINN COUNTY, KANSAS
COMMUNITY POLICING FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Intergovernmental		
Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,052.88	1,052.88
Unencumbered Cash, Ending	$ 1,052.88	$ 1,052.88

LINN COUNTY, KANSAS
APPRAISER FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Current ad valorem tax	$ 298,279.35	$ 312,764.68	$ 312,910.00	$ (145.32)
Delinquent tax collections	3,910.31	4,081.41	3,000.00	1,081.41
Motor vehicle tax	14,684.19	15,426.53	14,620.00	806.53
In lieu of tax	150.18	-	150.00	(150.00)
Other				
Reimbursements-COVID	77.29	-		-
Miscellaneous	4,989.50	4,252.76	1,300.00	2,952.76
Total Receipts	322,090.82	336,525.38	$ 331,980.00	$ 4,545.38
Expenditures				
General Government				
Personal services	221,315.34	290,397.03	$ 301,100.00	$ (10,702.97)
Contractual services	45,826.91	37,471.09	47,000.00	(9,528.91)
Commodities	9,854.95	9,437.20	8,000.00	1,437.20
Capital outlay	1,111.68	2,584.12	4,000.00	(1,415.88)
Operating transfers to Reappraisal Fund	10,000.00	15,000.00	-	15,000.00
Total Expenditures	288,108.88	354,889.44	$ 360,100.00	$ (5,210.56)
Receipts Over(Under) Expenditures	33,981.94	(18,364.06)		
Unencumbered Cash, Beginning	23,933.34	57,915.28		
Unencumbered Cash, Ending	$ 57,915.28	$ 39,551.22		

LINN COUNTY, KANSAS
REAPPRAISAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Appraiser Fund	$ 10,000.00	$ 15,000.00	$ -	$ 15,000.00
Total Receipts	10,000.00	15,000.00	$ -	$ 15,000.00
Expenditures				
General Government				
Personal services	-	-	$ -	$ -
Capital Outlay	-	3,769.60	33,692.00	(29,922.40)
Total Expenditures	-	3,769.60	$ 33,692.00	$ (29,922.40)
Receipts Over(Under) Expenditures	10,000.00	11,230.40		
Unencumbered Cash, Beginning	18,649.01	28,649.01		
Unencumbered Cash, Ending	$ 28,649.01	$ 39,879.41		

LINN COUNTY, KANSAS
RURAL FIRE DISTRICT NUMBER ONE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Current ad valorem tax	$ 516,474.08	$ 554,027.86	$ 553,944.00	$ 83.86
Delinquent tax collections	7,715.87	5,961.87	2,500.00	3,461.87
Motor vehicle tax	24,155.87	23,180.26	22,061.00	1,119.26
In lieu of tax	281.42	-	281.00	(281.00)
Use of Money and Property				
Sale of Equipment	-	-	-	-
Other				
Reimbursed expenses	12,783.53	-	-	-
Prior year warrants canceled	-	13,414.21	-	13,414.21
Miscellaneous	-	270.00	-	270.00
Total Receipts	561,410.77	596,854.20	$ 578,786.00	$ 18,068.20
Expenditures				
Public Safety				
Personal services	127,047.29	154,663.97	$ 170,000.00	$ (15,336.03)
Contractual services	281,137.47	120,459.37	193,450.00	(72,990.63)
Commodities	90,468.95	108,505.08	158,000.00	(49,494.92)
Capital outlay	28,353.75	31,251.71	78,030.00	(46,778.29)
Debt Service on Capital Leases	-	-	-	-
Operating transfer to Special Fire Equipment Replacement Fund	55,000.00	180,000.00	50,000.00	130,000.00
Subtotal Certified Budget			649,480.00	
Adjustment for Qualifying Budget Credits				
Reimbursed expenses	-	-	-	-
Total Expenditures	582,007.46	594,880.13	$ 649,480.00	$ (54,599.87)
Receipts Over(Under) Expenditures	(20,596.69)	1,974.07		
Unencumbered Cash, Beginning	104,894.57	84,297.88		
Unencumbered Cash, Ending	$ 84,297.88	$ 86,271.95		

LINN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
Receipts	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Taxes				
Current ad valorem tax	$ 2,582,140.20	$ 3,388,404.76	$ 3,392,265.00	$ (3,860.24)
Delinquent tax collections	38,349.91	38,485.72	25,000.00	13,485.72
Motor vehicle tax	138,851.34	136,610.10	126,583.00	10,027.10
In lieu of tax	1,299.75	-	1,300.00	(1,300.00)
Intergovernmental				
Special city and county aid	491,512.12	560,714.77		560,714.77
County equalization aid	6,611.08	-		-
KDOT-Fed	-	-		-
DOT Connecting Links	86,543.62	87,259.00		87,259.00
FEMA - Federal	239,498.19	311,445.95		311,445.95
FEMA - State	31,933.10	37,390.32		37,390.32
Use of Money and Property				
Sale of Equipment	-	-		-
Other				
Sales	6,785.61	8,050.19	3,000.00	5,050.19
Dust control	21,412.00	59,166.06	20,000.00	39,166.06
Reimbursed expenses-COVID	107,014.97	-	5,000.00	(5,000.00)
Reimbursed expenses	135,856.84	74,389.80		74,389.80
Prior year warrants cancelled	410.52	676.64		676.64
Miscellaneous	11,704.08	5,620.71		5,620.71
Total Receipts	3,899,923.33	4,708,214.02	$ 3,573,148.00	$ 1,135,066.02
Expenditures				
Streets and Highways				
Personal services	1,024,817.65	1,073,231.19	$ 1,083,750.00	$ (10,518.81)
Contractual services	126,963.18	159,838.21	554,500.00	(394,661.79)
Commodities	2,456,787.67	2,237,476.62	2,248,000.00	(10,523.38)
Capital outlay	232,858.64	46,168.71	505,000.00	(458,831.29)
Operating Transfers to Other Funds				-
Special Road and Bridge	-	288,000.00	-	288,000.00
Special Machinery Fund	250,000.00	200,000.00	-	200,000.00
Subtotal Certified Budget			4,391,250.00	
Adjustment for Qualifying Budget Credits				
Unbudgeted grants	-	-	-	-
Dust control	-	-	39,166.06	(39,166.06)
Reimbursed expenses	-	-	74,389.80	(74,389.80)
Total Expenditures	$ 4,091,427.14	$ 4,004,714.73	$ 4,504,805.86	$ (500,091.13)
Receipts Over(Under) Expenditures	(191,503.81)	703,499.29		
Unencumbered Cash, Beginning	562,648.41	371,144.60		
Unencumbered Cash, Ending	$ 371,144.60	$ 1,074,643.89		

LINN COUNTY, KANSAS
LINN COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
911 Telephone tax	$ -	$ -	$ 55,000.00	$ (55,000.00)
Other				
Reimbursements	-	-	-	-
Total Receipts	-	-	$ 55,000.00	$ (55,000.00)
Expenditures				
Public Safety				
Contractual	-	-	$ 11,000.00	$ (11,000.00)
Capital outlay	-	-	44,000.00	(44,000.00)
Subtotal Certified Budget			55,000.00	
Adjustment for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	-	-	$ 55,000.00	$ (55,000.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	249.32	249.32		
Unencumbered Cash, Ending	$ 249.32	$ 249.32		

LINN COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Other		
Reimbursed expenses	$ 23,372.00	$ -
Operating Transfer from Other Funds		
General Fund	129,000.00	57,000.00
Elderly Fund	-	5,000.00
Total Receipts	152,372.00	62,000.00
Expenditures		
Health and Welfare		
Capital Outlay	52,079.50	5,000.00
Total Expenditures	52,079.50	5,000.00
Receipts Over(Under) Expenditures	100,292.50	57,000.00
Unencumbered Cash, Beginning	575,574.00	675,866.50
Unencumbered Cash, Ending	$ 675,866.50	$ 732,866.50

LINN COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Intergovernmental		
KDOT Grant	$ -	$ -
Operating Transfer from Road and Bridge Fund	-	288,000.00
Total Receipts	-	288,000.00
Expenditures		
Streets and Highways		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	288,000.00
Unencumbered Cash, Beginning	828,922.49	828,922.49
Unencumbered Cash, Ending	$ 828,922.49	$ 1,116,922.49

LINN COUNTY, KANSAS
NOXIOUS WEED ERADICATION CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Operating Transfer from General Fund	$ 35,000.00	$ -
Total Receipts	35,000.00	-
Expenditures		
Health and Welfare		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	35,000.00	-
Unencumbered Cash, Beginning	17,528.41	52,528.41
Unencumbered Cash, Ending	$ 52,528.41	$ 52,528.41

LINN COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Use of Money and Property		
Sale of equipment	$ -	$ -
Operating Transfer from Road and Bridge Fund	250,000.00	200,000.00
Total Receipts	250,000.00	200,000.00
Expenditures		
Streets and Highways		
Capital Outlay	343,404.75	224,507.00
Total Expenditures	343,404.75	224,507.00
Receipts Over(Under) Expenditures	(93,404.75)	(24,507.00)
Unencumbered Cash, Beginning	1,097,637.65	1,004,232.90
Unencumbered Cash, Ending	$ 1,004,232.90	$ 979,725.90

LINN COUNTY, KANSAS
SPECIAL VEHICLE FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Operating Transfer from General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	582.14	582.14
Unencumbered Cash, Ending	$ 582.14	$ 582.14

LINN COUNTY, KANSAS
HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Other		
Reimbursed expenses	$ -	$ -
Operating Transfer from County Health Department Fund	-	-
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	20,000.00	20,000.00
Unencumbered Cash, Ending	$ 20,000.00	$ 20,000.00

LINN COUNTY, KANSAS
911 TELEPHONE TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
911 Telephone tax	$ 70,506.96	$ 84,363.84	$ 74,000.00	$ 10,363.84
Other				
Miscellaneous	-	-	-	-
Total Receipts	70,506.96	84,363.84	$ 74,000.00	$ 10,363.84
Expenditures				
Public Safety				
Contractual	-	8,566.58		$ 8,566.58
Capital outlay	40,540.52	114,489.72	125,000.00	(10,510.28)
Total Expenditures	40,540.52	123,056.30	$ 125,000.00	$ (1,943.70)
Receipts Over(Under) Expenditures	29,966.44	(38,692.46)		
Unencumbered Cash, Beginning	169,777.45	199,743.89		
Unencumbered Cash, Ending	$ 199,743.89	$ 161,051.43		

LINN COUNTY, KANSAS
SPECIAL FIRE EQUIPMENT REPLACEMENT FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Intergovernmental		
Federal grant	$ -	$ -
Other		
Reimbursed expenses	-	-
Operating Transfer from Other Funds		
General	-	-
Rural Fire District Number One	55,000.00	180,000.00
Total Receipts	55,000.00	180,000.00
Expenditures		
Public Safety		
Capital outlay	187,046.00	512,246.00
Total Expenditures	187,046.00	512,246.00
Receipts Over(Under) Expenditures	(132,046.00)	(332,246.00)
Unencumbered Cash, Beginning	889,370.79	757,324.79
Unencumbered Cash, Ending	$ 757,324.79	$ 425,078.79

LINN COUNTY, KANSAS
DARE AND SCHOOL RESOURCE OFFICER GRANTS FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Other				
Miscellaneous	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Public Safety				
Personal services	-	-	$ -	$ -
Contractual services	-	-	-	-
Commodities	-	-	775.00	(775.00)
Capital outlay	-	-	-	-
Total Expenditures	-	-	$ 775.00	$ (775.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	1,406.46	1,406.46		
Unencumbered Cash, Ending	$ 1,406.46	$ 1,406.46		

LINN COUNTY, KANSAS
COUNTY HEALTH DEPARTMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Current ad valorem tax	$ 114,668.35	$ 187,545.87	$ 187,546.00	$ (0.13)
Delinquent tax collections	1,182.86	1,536.53	1,537.00	(0.47)
Motor vehicle tax	4,284.44	5,503.88	5,504.00	(0.12)
In lieu of tax	57.75	-	-	-
Intergovernmental				
Federal grants	112,104.42	175,370.50	84,478.00	90,892.50
State grants	16,632.00	18,999.00	133,615.00	(114,616.00)
Services Provided				
Patient fees	11,410.32	5,294.07	5,170.00	124.07
Other				
Prior year warrants canceled	-	-	-	-
Miscellaneous	6,500.00	-	-	-
Reimbursed expenses-COVID	215,095.26	6.39	-	6.39
Reimbursed expenses	189.00	58,064.16	23,064.00	35,000.16
Total Receipts	482,124.40	452,320.40	$ 440,914.00	$ 11,406.40
Expenditures				
Public Health				
Personal services	259,361.76	264,624.67	$ 264,005.00	$ 619.67
Contractual services	24,275.03	42,321.73	91,820.00	(49,498.27)
Commodities	23,249.07	74,752.07	99,536.00	(24,783.93)
Capital outlay	338.00	27,148.09	52,148.00	(24,999.91)
Operating Transfer to other Funds				
Health Capital Outlay	-	-	-	-
Subtotal Certified Budget			507,509.00	
Adjustment for Qualifying Budget Credits				
Grants in excess of budget	-	-	90,892.50	(90,892.50)
Reimbursed expenses	-	-	35,000.16	(35,000.16)
Total Expenditures	307,223.86	408,846.56	$ 633,401.66	$ (224,555.10)
Receipts Over(Under) Expenditures	174,900.54	43,473.84		
Unencumbered Cash, Beginning	44,407.72	219,308.26		
Unencumbered Cash, Ending	$ 219,308.26	$ 262,782.10		

LINN COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Licenses and Fees		
Technology fees	$ 19,883.90	$ 20,938.00
Use of Money and Property		
Interest on investments	-	14.22
Total Receipts	19,883.90	20,952.22
Expenditures		
Public Safety		
Contractual services	-	-
Commodities	-	-
Capital outlay	13,043.00	26,752.33
Total Expenditures	13,043.00	26,752.33
Receipts Over(Under) Expenditures	6,840.90	(5,800.11)
Unencumbered Cash, Beginning	3,219.03	10,059.93
Unencumbered Cash, Ending	$ 10,059.93	$ 4,259.82

LINN COUNTY, KANSAS
CLERKS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Licenses and Fees		
Technology fees	$ 4,969.00	$ 5,234.50
Use of Money and Property		
Interest on investments	-	-
Total Receipts	4,969.00	5,234.50
Expenditures		
Public Safety		
Contractual services	-	-
Commodities	-	-
Capital outlay	2,058.46	1,675.88
Total Expenditures	2,058.46	1,675.88
Receipts Over(Under) Expenditures	2,910.54	3,558.62
Unencumbered Cash, Beginning	4,164.11	7,074.65
Unencumbered Cash, Ending	$ 7,074.65	$ 10,633.27

LINN COUNTY, KANSAS
TREASURERS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Licenses and Fees		
Technology fees	$ 4,969.00	$ 5,234.50
Use of Money and Property		
Interest on investments	-	-
Total Receipts	4,969.00	5,234.50
Expenditures		
Public Safety		
Contractual services	-	-
Commodities	-	-
Capital outlay	1,791.92	6,000.00
Total Expenditures	1,791.92	6,000.00
Receipts Over(Under) Expenditures	3,177.08	(765.50)
Unencumbered Cash, Beginning	7,706.19	10,883.27
Unencumbered Cash, Ending	$ 10,883.27	$ 10,117.77

LINN COUNTY, KANSAS
SPECIAL ALCOHOL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local alcohol liquor tax	$ 1,058.20	$ 1,592.20	$ 1,611.00	$ (18.80)
Total Receipts	1,058.20	1,592.20	$ 1,611.00	$ (18.80)
Expenditures				
Health and Welfare				
Contractual services	1,000.00	1,400.00	$ 2,000.00	$ (600.00)
Total Expenditures	1,000.00	1,400.00	$ 2,000.00	$ (600.00)
Receipts Over(Under) Expenditures	58.20	192.20		
Unencumbered Cash, Beginning	322.02	380.22		
Unencumbered Cash, Ending	$ 380.22	$ 572.42		

LINN COUNTY, KANSAS
SPARK GRANT FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
SPARK grant	$ 1,971,536.00	$ 942,347.00		$ 942,347.00
Other				
Reimbursed expenses	311,306.72	-	-	-
Total Receipts	2,282,842.72	942,347.00	$ -	$ 942,347.00
Expenditures				
Public Health				
Contractual services	957,919.77	9,498.44		$ 9,498.44
Commodities	586,811.54	2,965.78		2,965.78
Capital outlay	738,111.41	6,380.78		6,380.78
Subtotal Certified Budget			-	18,845.00
Adjustment for Qualifying Budget Credits				
Reimbursed expenses	-	-	-	-
Total Expenditures	2,282,842.72	18,845.00	$ -	$ 18,845.00
Receipts Over(Under) Expenditures	-	923,502.00		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 923,502.00		

LINN COUNTY, KANSAS
ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Current ad valorem tax	$ 74,496.81	$ 137,261.19	$ 137,506.00	$ (244.81)
Delinquent tax collections	1,477.96	1,293.25	-	1,293.25
Motor vehicle tax	3,687.20	3,763.73	3,651.00	112.73
In lieu of tax	37.48	-	37.00	(37.00)
Intergovernmental				
Transportation grants-Federal	60,807.52	83,942.15	-	83,942.15
Transportation grants-State	2,454.60	-	44,131.00	(44,131.00)
Other				
Rents	784.00	1,601.00	800.00	801.00
Donations	9,389.02	14,967.43	7,500.00	7,467.43
Reimbursed expenses-COVID	81.00	-	-	-
Reimbursed expenses	6,186.03	562.88	-	562.88
Total Receipts	159,401.62	243,391.63	$ 193,625.00	$ 49,766.63
Expenditures				
Health and Welfare				
Personal services	39,583.71	49,987.23	$ 68,900.00	$ (18,912.77)
Contractual services	81,408.47	60,354.41	105,800.00	(45,445.59)
Commodities	11,671.54	28,384.35	39,200.00	(10,815.65)
Capital outlay	-	-	8,000.00	(8,000.00)
Operating transfers to Equipment Reserve Fund	-	5,000.00	-	5,000.00
Total Expenditures	132,663.72	143,725.99	$ 221,900.00	$ (78,174.01)
Receipts Over(Under) Expenditures	26,737.90	99,665.64		
Unencumbered Cash, Beginning	104,363.02	131,100.92		
Unencumbered Cash, Ending	$ 131,100.92	$ 230,766.56		

LINN COUNTY, KANSAS
ECONOMIC DEVELOPMENT GRANT FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Intergovernmental		
Other grants	$ 29,985.53	$ 96,269.67
Other		
Reimbursed expenses	-	-
Total Receipts	29,985.53	96,269.67
Expenditures		
Public Safety		
Contractual services	31,360.53	96,519.67
Commodities	-	-
Capital outlay	-	-
Total Expenditures	31,360.53	96,519.67
Receipts Over(Under) Expenditures	(1,375.00)	(250.00)
Unencumbered Cash, Beginning	24,217.89	22,842.89
Unencumbered Cash, Ending	$ 22,842.89	$ 22,592.89

LINN COUNTY, KANSAS
ZONING LEPP GRANT FUND
Schedule of Receipts and Expenditures - Actual , Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Receipts		
Intergovernmental		
State grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Personal services	-	-
Contractual services	-	-
Commodities	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	891.93	891.93
Unencumbered Cash, Ending	$ 891.93	$ 891.93

LINN COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local alcohol liquor tax	$ 552.92	$ 917.26	$ 842.00	$ 75.26
Total Receipts	552.92	917.26	$ 842.00	$ 75.26
Expenditures				
Culture and Recreation				
Contractual services	700.00	600.00	$ 1,200.00	$ (600.00)
Total Expenditures	700.00	600.00	$ 1,200.00	$ (600.00)
Receipts Over(Under) Expenditures	(147.08)	317.26		
Unencumbered Cash, Beginning	385.41	238.33		
Unencumbered Cash, Ending	$ 238.33	$ 555.59		

LINN COUNTY, KANSAS
LINN COUNTY SEWER DISTRICT NUMBER ONE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Special Sewer Assessments				
Received directly by the county	$ 71,179.49	$ 8,090.00	$ 14,000.00	$ (5,910.00)
Distributed by the County	2,564.00	978.00	5,000.00	(4,022.00)
Delinquent distributed by County	1,416.00	1,440.00	1,500.00	(60.00)
Total Receipts	75,159.49	10,508.00	$ 20,500.00	$ (9,992.00)
Expenditures				
Health and Welfare				
Appropriation to Sewer District	6,223.75	2,474.09	$ 37,000.00	$ (34,525.91)
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Total Expenditures	6,223.75	2,474.09	$ 37,000.00	$ (34,525.91)
Receipts Over(Under) Expenditures	68,935.74	8,033.91		
Unencumbered Cash, Beginning	19,543.25	88,478.99		
Unencumbered Cash, Ending	$ 88,478.99	$ 96,512.90		

LINN COUNTY, KANSAS
FAIR ASSOCIATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Current ad valorem tax	$ 119,471.44	$ 121,606.92	$ 121,814.00	$ (207.08)
Delinquent tax collections	1,537.73	1,638.40	500.00	1,138.40
Motor vehicle tax	5,813.37	6,153.53	5,859.00	294.53
In lieu of tax	60.15	-	60.00	(60.00)
Total Receipts	126,882.69	129,398.85	$ 128,233.00	$ 1,165.85
Expenditures				
Linn Co Fair Association				
Contractual services	40,100.00	37,100.00	$ -	$ 37,100.00
Commodities	86,900.00	-		-
Capital outlay	-	86,900.00	-	86,900.00
Culture and Recreation				
Appropriation to Fair Board	-	-	129,000.00	(129,000.00)
Total Expenditures	127,000.00	124,000.00	$ 129,000.00	$ (5,000.00)
Receipts Over(Under) Expenditures	(117.31)	5,398.85		
Unencumbered Cash, Beginning	205.09	87.78		
Unencumbered Cash, Ending	$ 87.78	$ 5,486.63		

LINN COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

		Current Year		
	2020 Prior Year Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Cash Receipts				
Intergovernmental				
Sales Tax	$ 1,013,971.58	$ 1,246,771.78	$ 958,367.00	$ 288,404.78
Other				
Miscellaneous	207.60	23.80	-	
Total Cash Receipts	1,014,179.18	1,246,795.58	$ 958,367.00	$ 288,404.78
Expenditures				
Public Safety				
Operating expense	-	-	$ -	$ -
Debt Service				
Bond Principal	-	300,000.00	300,000.00	-
Bond Interest	621,031.26	613,531.26	621,031.00	(7,499.74)
Lease purchase agreements	-	-		-
Total Expenditures	621,031.26	913,531.26	$ 921,031.00	$ (7,499.74)
Receipts Over(Under) Expenditures	393,147.92	333,264.32		
Unencumbered Cash, Beginning	212,658.62	605,806.54		
Unencumbered Cash, Ending	$ 605,806.54	939,070.86		

LINN COUNTY, KANSAS
JAIL CONSTRUCTION FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Prior Year Actual	2021 Current Year Actual
Cash Receipts		
Other		
Proceeds from Debt	-	$ -
Interest earned	176,409.89	111,436.14
Total Cash Receipts	176,409.89	111,436.14
Expenditures		
Public Safety		
Capital Outlay	18,095,529.39	111,436.14
Debt Service		
Cost of Issuance	-	-
Total Expenditures	18,095,529.39	111,436.14
Receipts Over(Under) Expenditures	(17,919,119.50)	-
Unencumbered Cash, Beginning	17,919,119.50	-
Unencumbered Cash, Ending	$ -	$ -

LINN COUNTY, KANSAS

Summary of Receipts and Disbursements - All Agency Funds, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
General Agency Funds	$ 50,217.79	$ 5,738,301.99	$ 5,560,010.61	$ 228,509.17
Distributable Funds:				
Current Taxes	$ 9,485,862.34	$ 39,840,964.39	$ 31,370,924.85	$ 17,955,901.88
Advanced Taxes	-	-	-	-
Escaped Taxes	-	1,723.40	1,723.40	-
Real Estate Redemptions	159,339.84	485,728.04	487,675.68	157,392.20
Partial Collections	-	-	-	-
Prior Year Personal Property	2,905.82	3,774.04	3,929.74	2,750.12
Delinquent Personal Propert	-	27,124.41	27,124.41	-
Neighborhood Revitalizatio	-	-	-	-
Motor Vehicle Personal Tax	343,658.94	1,456,145.46	1,460,005.99	339,798.41
Recreational Vehicle Tax	11,439.58	57,864.11	58,885.51	10,418.18
Motor Vehicle Excise Tax	-	-	-	-
Tax foreclosure	179,824.19	72,992.41	18,385.39	234,431.21
In lieu of taxes	-	-	-	-
Total Distributable Funds	$ 10,183,030.71	$ 41,946,316.26	$ 33,428,654.97	$ 18,700,692.00
State Funds:				
State of Kansas	$ -	$ 436,628.86	$ 436,628.86	$ -
Total State Funds	$ -	$ 436,628.86	$ 436,628.86	$ -
Subdivision Funds:				
School Districts	$ 49.73	13,679,363.60	13,679,388.49	$ 24.84
Townships	-	173,647.44	173,647.44	-
Cities	-	2,280,611.28	2,280,611.28	-
Cemetery Districts	-	80,536.58	80,536.58	-
Libraries	-	1,238,563.28	1,238,563.28	-
Hospital Districts	-	164,140.42	164,140.42	-
Centerville Light District	-	533.50	533.50	-
Extension district 16	-	224,626.41	224,626.41	-
Watershed District	-	53.32	53.33	(0.01)
Fair District	-	-	-	-
Total Subdivision Funds	$ 49.73	$ 17,842,075.83	$ 17,842,100.73	$ 24.83

LINN COUNTY, KANSAS

Summary of Receipts and Disbursements - All Agency Funds, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Ending Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Offices:				
County Treasurer	$ 83,912.24	$ 2,036,883.77	$ 1,942,608.86	$ 178,187.15
Register of Deeds	13,596.42	193,629.37	188,631.64	18,594.15
County Sheriff	36,120.45	128,419.17	149,471.17	15,068.45
Clerk of the District Court	72,909.20	-	72,909.20	(0.00)
Park Manager	15,030.13	290,471.14	281,318.14	24,183.13
Law Library	45,574.59	6,784.75	1,030.60	51,328.74
Total County Offices	$ 267,143.03	$ 2,656,188.20	$ 2,635,969.61	$ 287,361.62
Grand Total - Agency Funds	$ 10,500,441.26	$ 68,619,511.14	$ 59,903,364.78	$ 19,216,587.62