POTTAWATOMIE COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

POTTAWATOMIE COUNTY, KANSAS
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April 20, 2022

VARNEY & ASSOCIATES, CPAs, LLC

County Commissioners
Pottawatomie County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Pottawatomie 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 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 position 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 the County as of December 31, 2021, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) 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), KMAAG and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 audits. 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, 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 KMAAG as described in Note 1; this includes determining 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 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.

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, KMAAG 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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 accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information - Schedule of Expenditures of Federal Awards

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 20, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 13,949,761	$ 37,030	$ 32,881,909	$ 32,698,854	$ 14,169,846	$ 1,168,498	$ 15,338,344
Bond and Interest Funds							
Bond and Interest	1,108,323	-	2,499,407	2,253,051	1,354,679	-	1,354,679
Special Purpose Funds							
ARPA Grant - Covid-19	-	-	2,368,056	523,207	1,844,849	-	1,844,849
CDBG Grant - Covid-19	-	-	13,200	13,200	-	-	-
Court Trustee	494	-	-	-	494	-	494
Regional Library	5,269	-	422,150	423,551	3,868	-	3,868
Rural Highway System	1,713,326	4,604	3,954,765	2,849,315	2,823,380	127,124	2,950,504
Tort Liability	176,655	-	123,504	95,516	204,643	-	204,643
Historical Society	112,398	-	52,410	45,003	119,805	-	119,805
Special Parks and Recreation	135,321	-	8,801	2,400	141,722	-	141,722
Special Alcohol Program	78,580	-	16,837	16,000	79,417	-	79,417
Regional Library Employee Benefit Fund	704	-	49,447	49,982	169	-	169
Noxious Weed Chemical	96,769	330	227,873	232,724	92,248	-	92,248
County 911	334,548	-	193,005	134,053	393,500	-	393,500
Offender Registration Fund	32,089	-	8,219	813	39,495	-	39,495
Concealed Carry	10,966	-	3,023	150	13,839	-	13,839
Special Highway Improvement	3,725,019	-	4,142,000	666,923	7,200,096	479,626	7,679,722
Attorney Check Fee	34,446	-	5,957	1,729	38,674	-	38,674
Attorney Forfeiture Fund	7,784	-	528	608	7,704	-	7,704
Law Enforcement Trust	13,030	-	-	1,994	11,036	-	11,036
Capital Improvement	12,724,136	-	5,505,225	673,825	17,555,536	-	17,555,536
Equipment Reserve	2,114,366	-	2,042,541	1,129,686	3,027,221	-	3,027,221
Prosecuting Attorney Training	4,596	-	2,757	1,686	5,667	-	5,667
Special Auto	164,918	-	212,600	231,549	145,969	-	145,969
Register of Deeds Technology	85,272	-	60,062	49,341	95,993	-	95,993
VIN Registration Fees	155,274	-	31,100	23,009	163,365	-	163,365
Clerks Technology	16,505	-	15,014	9,903	21,616	-	21,616
Employee Benefit Reserve Fund	2,000,011	-	-	-	2,000,011	-	2,000,011
Treasurers Technology	47,276	-	15,038	7,835	54,479	-	54,479
PTO/ESL Payout Reserve	753,969	-	-	110,651	643,318	-	643,318
Courthouse Christmas Lights	2,095	-	-	-	2,095	-	2,095
Fair Association	-	-	15	15	-	-	-

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects Funds							
Green Valley/Hwy 24 Intersection	$ 1,075,603	$ -	$ 1,296,120	$ 2,011,958	$ 359,765	$ -	$ 359,765
Timber Creek Stormwater	12,713	-	-	-	12,713	-	12,713
Wildcat Woods Unit 2 Construction	40,000	-	-	-	40,000	-	40,000
Gwaltney Subdivision	6,219	-	2	6,221	-	-	-
Nelson's Ridge Unit 6 AW & Phase 1	189,068	-	117,649	219,960	86,757	-	86,757
Heritage Hills Unit 1 Construction	9,533	-	3	9,536	-	-	-
Wildcat Woods Unit 3 Construction	4,411	-	1	4,412	-	-	-
Whispering Meadows Unit 6 Construction	8,805	-	3	8,808	-	-	-
Irvine Acres Unit 1 Construction	210,985	-	252,883	463,868	-	-	-
Willow Glen Unit 1 Construction	178,004	-	9,985	102,314	85,675	-	85,675
Nelson's Ridge Unit 6 Phase 2 Construction	1,022,474	-	55,950	835,713	242,711	-	242,711
Heritage Hills Unit 2 Construction	732,349	-	68,007	800,356	-	-	-
Whispering Meadows Unit 7 Construction	-	-	1,480,225	961,865	518,360	-	518,360
Irvine Acres Unit 2 Construction	-	-	2,210,492	160,930	2,049,562	-	2,049,562
Brook Ridge Phase 4 Construction	-	-	705,123	325,155	379,968	-	379,968
Business Funds							
Blue Township Sewer Operations	1,356,727	43	1,297,200	1,113,442	1,540,528	76,535	1,617,063
Blue Township Sewer Reserve	214,637	-	398,724	121,817	491,544	34,859	526,403
Timbercreek Water Operations	159,496	52	218,746	172,807	205,487	1,102	206,589
Timbercreek Water Reserve	541,871	-	57,237	4,475	594,633	-	594,633
Fostoria Sewer Operations	22,996	-	3,383	3,294	23,085	-	23,085
Fostoria Sewer Reserve	21,028	-	1,314	-	22,342	-	22,342
Brook Ridge Sewer Operations	71,353	-	25,288	5,435	91,206	28	91,234
Brook Ridge Sewer Reserve	71,943	-	9,854	8,072	73,725	-	73,725
Stormwater Structures	4,800	-	-	-	4,800	-	4,800
County Sewer Specials	10,104	-	15,529	21,123	4,510	-	4,510
Total County (Excluding Agency Funds)	$ 45,569,019	$ 42,059	$ 63,079,161	$ 49,608,134	$ 59,082,105	$ 1,887,772	$ 60,969,877

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity							
Fire Districts							
No. 1 St. Mary's	$ -	$ -	$ 5	$ 5	$ -	$ -	$ -
No. 2 Havensville	13	-	7	20	-	-	-
No. 4 Wheaton	-	-	1	1	-	-	-
No. 3 Onaga	129,644	-	101,219	92,120	138,743	46,340	185,083
No. 5 Blue Township	101,704	-	353,487	306,958	148,233	-	148,233
No. 5 Blue Township Reserve	490,000	-	240,200	153,562	576,638	-	576,638
No. 6 Olsburg	-	-	1	1	-	-	-
No. 7 Wamego	-	-	2	2	-	-	-
No. 10 St. George	10	-	425	200	235	-	235
Consolidated Fire District #1	281,081	9,776	1,656,655	1,040,573	906,939	243,666	1,150,605
Consolidated Fire District #1 Reserve	1,021,763	-	473,875	369,534	1,126,104	33,000	1,159,104
Pottawatomie County Economic Development Corporation	1,671,817	-	229,643	402,314	1,499,146	3,587	1,502,733
Pottawatomie County Extension Council	124,085	-	288,716	290,216	122,585	-	122,585
Total Reporting Entity	$ 49,389,136	$ 51,835	$66,423,397	$ 52,263,640	$ 63,600,728	$ 2,214,365	$ 65,815,093

Composition of Cash:	
Checking Accounts	$ 9,270,407
Certificates of Deposit	13,900,000
Municipal Investment Pool	81,497,192
Change fund and petty cash	850
Savings	2,425
Clerk of the District Court	313,342
Pottawatomie County Sheriff	4,495
Law Library	63,835
Pottawatomie County Economic Development Corporation (Related Municipal Entity)	1,502,733
Pottawatomie County Extension Council (Related Municipal Entity)	122,585
Total Cash	$106,677,864
Agency Funds (per Schedule 3)	(40,862,771)
Total Reporting Entity	$ 65,815,093

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Pottawatomie County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents the County (the primary government) and its related municipal entities. The accounting policies of the County conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

Municipal Financial Reporting Entity

The financial reporting entity of the County is comprised of the primary government and its related municipal entities. The related municipal entities are included in the County's reporting entity because they are established to benefit the County and/or its constituents.

Fire Districts: Each of the Fire Districts is a separate legal entity, formed by state statutes under the County. The governing bodies are appointed by the County Commissioners. Each district levies its own tax and provides fire protection services to their local rural communities based upon established boundaries. Separate financial statements of each Fire District may be obtained from the County Administrator's office.

Pottawatomie County Economic Development Corporation (PCED): A separate legal entity in which the County Commissioners appoint the governing body. The County annually provides significant operating subsidies to the PCED. A separate financial statement of PCED may be obtained by contacting their office in Wamego, Kansas.

Pottawatomie County Extension Council (PCEC): A separate legal entity, formed under state statute K.S.A. 2-610, in which the governing body is elected annually. The PCEC provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The County annually provides significant operating subsidies to the PCEC. A separate financial statement of PCEC may be obtained by contacting their office in Westmoreland, Kansas.

Regulatory Basis Fund Types

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

The following types of funds comprise the financial activities of the County for the year 2021:

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

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

Trust Funds - Used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

Note 2: Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for revenue neutral rate hearing and budget hearing has been adjusted to on or before September 20th, with adoption of the final budget on or before October 1st. The municipality held a revenue neutral rate hearing for this year on August 23, 2021.

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. There were no such budget amendments for 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Note 2: Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds, trust funds, and the following funds:

Special Purpose Funds

Special Highway Improvement	Prosecuting Attorney Training	Employee Benefit Reserve
Attorney Check Fee	Special Auto	PTO/ESL Payout Reserve
Attorney Forfeiture	Register of Deeds Technology	Christmas Courthouse Lights
Law Enforcement Trust	VIN Registration Fees	Fair Association
Capital Improvement	Clerk's Technology	
Equipment Reserve	Treasurer's Technology	

Business Funds

Blue Township Sewer Operations	Fostoria Sewer Operations	Brook Ridge Sewer Reserve
Blue Township Sewer Reserve	Fostoria Sewer Reserve	Stormwater Structures
Timbercreek Water Operations	Brook Ridge Sewer Operations	County Sewer Specials
Timbercreek Water Reserve		

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

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and/or revolving loans issued by the Kansas Department of Transportation. Both of which are retired either from the General Fund or the Bond and Interest Fund as appropriate. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as receipts in the General Fund or Bond and Interest Fund as appropriate.

Cash and Investments

The County uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.

Reimbursements

A reimbursement is an expenditure initially made in one fund, but property attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

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. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. 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, the taxes levied during the current year are not due and receivable until the ensuing year.

Note 3: Stewardship, Compliance and Accountability

Compliance with finance-related legal (including K.S.A's) and contractual provisions - K.S.A. 79-2935, establishes that expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursement (budget credits) of current year expenditures for such fund for that budget year. There were no material violations of K.S.A. 79-2935.

Adjustments to Legal Budgets

The County Commission approved two budget adjustments during the year. These adjustments did not change the total for the funds; it was reallocations within the funds. The adjustments affected the following:

General Fund	Offender Registration Fund
Historical Society Fund	Blue Township Sewer Operations Fund
Concealed Carry fund	Fire District No. 5 Blue Township Operations Fund

Note 4: Deposits and Investments

As of December 31, 2021, the County had the following investments and maturities:

Investment Type	Fair Value	Maturity	Rating
Certificates of Deposits	$ 13,900,000	Less than 1 year	N/A
Kansas Municipal Investment Pool	81,497,192	Less than 1 year	N/A
Total Fair Value	$ 95,397,192		

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

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

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

Investments	Percentage of Investments
Certificates of Deposits	15%
Kansas Municipal Investment Pool	85%

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 federally 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's designated "peak periods" are from December 1 - January 29 and May 1- June 29.

At December 31, 2021, the carrying amount of the County's deposits, including certificates of deposit, was $23,172,832 and the bank balance was $23,827,906. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $5,752,425 was covered by federal depository insurance and $18,075,481 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 4: Deposits and Investments (Continued)

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

At December 31, 2021, the County had invested $81,497,192 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature.

State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Related Municipal Entity Cash Balances

The cash of the Fire Districts was held by the County in an agency capacity and is included in the above analysis.

At year-end, the carrying amount of the Pottawatomie County Economic Development's deposits including certificates of deposit was $1,502,733 and the bank balance was $1,524,795. Of the bank balance, $500,000 was covered by FDIC insurance and the remaining $1,024,795 was not secured.

Of the above balance, $32,596 is being held in a fund with Kansas Rural Communities Foundation (KRCF) for Pottawatomie County Economic Development (PCED) which can be withdrawn at any time and used for whatever purposes PCED sees fit. KRCF retains any interest earned on the funds as payment for handling the funds.

At year-end, the carrying amount of the Pottawatomie County Extension's deposits was $122,585 and the bank balance was $142,430. The entire bank balance was covered by FDIC insurance.

Note 5: Long-Term Debt

The following is a summary of debt transactions of the County, for the year ended December 31, 2021. See Notes 16 and 17 for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
General Obligation Bonds	$ 12,782,829	$ 7,180,000	$ 1,166,300	$ 18,796,529
Revolving Notes	1,573,924	-	125,654	1,448,270
Temporary Notes	11,505,000	7,940,000	11,505,000	7,940,000
Total	$ 25,861,753	$ 15,120,000	$ 12,796,954	$ 28,184,799

Total interest expense for the year was $515,869.

The general obligation bonds encompass project related expenditures for general obligation (street improvements as allowed per K.S.A. 68-709 and 68-28) in addition to expenditures related to the respective sewer and water districts (as allowed per K.S.A. 19-27a07 and 19-3540). The entire amount of the debt is accounted for in the General Bond and Interest fund.

The amount of debt for each type is as follows:

	Sewer Districts	Water Districts	Street Improvements	Fire Station	End of Year
General Obligation Bonds	$ 3,783,704	$ 2,040,712	$ 12,792,113	$ 180,000	$ 18,796,529

Note 5: Long-Term Debt (Continued)

Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the County to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

Total Assessed Valuation as of November 2020	$ 711,375,972
3% Debt Limit	21,341,279
Total Outstanding General Obligation Debt	$ 18,796,529
Less: Portions Excluded per K.S.A. 19-27a07 and 19-3540	(5,824,416)
Less: Portions Excluded per K.S.A. 68-728	(12,792,113)
Total Outstanding Eligible General Obligation Debt	$ 180,000
General Obligation Debt Margin	$ 21,161,279

Related Municipal Entity Long-Term Debt

Consolidated Fire District #1 was obligated at December 31, 2018 for a capital lease of $440,000 primarily covering equipment, expiring through 2023, at an imputed interest rate of 3.375 percent. During 2019, the Fire District also entered into a capital lease of $2,087,000 for equipment, expiring through 2029, at an imputed interest rate of 2.68 percent. During 2020, the Fire District also entered into a capital lease of $300,000 for air packs, expiring through 2025, at an imputed interest rate of 1.95%. The proceeds were receipted into the Consolidated FD #1 Lease Purchase capital project fund. Total interest paid for the year was $62,407.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Consolidated Fire District #1 - Capital Leases	$ 2,443,367	$ -	$ 337,457	$ 2,105,910

Fire District #5 was obligated at December 31, 2019 for a capital lease of $200,000 primarily covering equipment, expiring through 2024, at an imputed interest rate of 3.35 percent. The proceeds were receipted into the FD #5 Lease Purchase capital project fund. During 2021, the Fire District also entered into a capital lease of $110,000 for a tanker, expiring through 2026, at an imputed interest rate of 1.97%. Total interest paid for the year was $4,353.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Fire District #5 - Capital Leases	$ 144,907	$ 110,000	$ 39,424	$ 215,483

Note 6: Defined Benefit Pension Plan

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-haring multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

Contributions. KSA 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $564,983 for KPERS and $847,200 for KP&F 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 $3,897,554 and $5,966,557 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial assumption 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.

Note 7: Deferred Compensation Plan

The County sponsors a salary deferral plan that covers all full-time employees who have met certain service requirements. Contributions to the plan with the exception of required matching contributions are at the discretion of the County Commissioners. During 2021, the retirement plan expense was approximately $85,377.

Note 8: Other Post Employment Benefit

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

Under the Consolidated Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 9: Other Employment Benefit

The County provides certain vacation time benefits, i.e., paid time off (PTO), to full and part-time employees based upon length of service with the County. Upon reaching the maximum number of hours accrued per policy, the leave accrual will change to extended leave and be deposited into the full time employee's Extended Sick Leave (ESL) account. Exempt employees' maximum accrual and carryover is 80 hours above and beyond that of non-exempt personnel for PTO and ESL. Upon voluntary separation of employment, employees in good standing shall be paid the balance of accrued PTO up to maximum per policy. Employees with less than 10 years of continuous service shall be paid 25% of unused ESL; an employee with at least 10 but less than 20 years of service shall be paid 37.5% of unused ESL; an employee with at least 20 years of service but less than 30 years of service shall be paid 50% of unused ESL; an employee with 30 or more years of service shall be paid 75% of unused ESL.

At December 31, 2021, the County's liability for paid time off is approximately $753,762 and the liability for extended sick leave is approximately $276,837.

Accrual per pay period (in hours):

Years of Service	Hours Worked per Pay Period					
	40 - 59.99	**60 - 74.99**	**75 - 84.99**	**85 - 99.99**	**100 - 124.99**	**> 125**
0 - 4 Years	5	6	7	8.5	10	11.5
5 - 9 Years	6	7.25	8.25	9.75	11.25	12.75
10 - 14 Years	7	8.5	9.5	11	12.5	14
15+ Years	8	9.75	10.75	12.25	13.75	15.25

Exempt employees accrue at the 85 - 99.99 hour rate based on years of service.

Max Carryover (in hours):

Years of Service	Shift Type			
	37.5 hr/wk	**40 hr/wk**	**EMS Shift**	**Exempt**
0 - 4 Years	180	200	260	280
5 - 9 Years	202.5	225	300	305
10 - 14 Years	229.5	255	340	335
15+ Years	265.5	295	390	375

Maximum carryover for part-time employees is half that of full-time equivalents.

ESL Maximum Payout Hours:

Years of Service	Shift Type			
	37.5 hr/wk	**40 hr/wk**	**EMS Shift**	**Exempt**
Less than 10 Years	162	180	187.5	200
10 - 19 Years	243	270	281.25	300
20 - 29 Years	324	360	375	400
More than 30 Years	486	540	562.5	600

Note 10: Capital Projects

At year-end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

Project Name	Expenditures to Date	Project Authorizations
Gwaltney Subdivision	$ 593,974	$ 593,974
Heritage Hills Unit 1	1,330,530	1,403,424
Heritage Hills Unit 2	1,441,279	1,652,406
Wildcat Woods Unit 3	831,683	961,014
Whispering Meadows Unit 6	1,452,265	1,535,901
Irvine Acres Unit 1	1,449,329	2,023,444
Crown C Intersection	1,487,649	1,540,181
HRRR Grant - Dyer Road	82,571	90,442
Parallel Road Bridge	221,163	232,960
McDonald Road Bridge	304,614	304,614
Overland Road Bridge	139,817	139,817
Little Noxie Road	286,665	286,665
Whispering Meadows Unit 7	961,865	1,491,238
Irvine Acres Unit 2	160,930	2,304,419
Brook Ridge Phase 4	325,155	734,721
Willow Glen Unit 2	691	1,567,254
Robson Road	34,235	35,000
Nelson's Ridge Unit 6 Phase 1 & Area-Wide	2,453,010	3,398,531
Willow Glen Unit 1	1,118,327	1,310,746
Nelson's Ridge Unit 6 Phase 2	1,133,259	1,479,303
Green Valley & 24 Intersection	3,376,689	4,582,591
Total	$ 13,884,507	$ 27,668,645

Note 10: Capital Projects (Continued)

Crown C Intersection - this capital project is funded in part by outside sources in an amount up to $975,000 which is included in the amounts authorized.

Green Valley/Hwy 24 Intersection - this capital project is funded in part by outside sources in an amount up to $2,500,000 which is included in the amounts authorized.

Note 11: Commitments and Contingencies

Construction Contracts: At December 31, 2021, the County had several pending construction project contracts. Commitments related to significant contracts include contracts for the County's street improvements.

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; and natural disasters. The County manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are $1,000 or less. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation: There are a number of claims and/or lawsuits to which the County is a party as a result of matters and complaints arising in the ordinary course of County activities. The County's management and legal counsel anticipate that the potential claims against the County not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the County.

Solid Waste Landfill Post-closure Care Costs: The County closed its solid waste facility and received approval over the period of 1993 through 1995. Any liability for post-closure care costs associated with the landfill has not been determined. The County incurs costs annually to monitor the closed facility.

Note 12: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Willow Glen Unit 1 Construction	Resolution	$ 9,879
General	Equipment Reserve Fund	K.S.A. 19-119	1,748,286
General	Special Highway	K.S.A. 68-590	3,000,000
General	Capital Projects Fund	K.S.A. 19-120	5,500,000
ARPA	General	Resolution	278,056
Special Highway	Green Valley/Hwy 24 Intersection	Resolution	526,000
Rural Highway	General	Resolution	1,546,620
Fair Association	General	Resolution	15
Whispering Meadows Unit 6 Construction	General	Resolution	2,171
Heritage Hills Unit 2 Construction	General	Resolution	13,020
Blue Township Ops	Blue Township Sewer Reserve	K.S.A. 12-631	178,421
Timbercreek Water Ops	Timbercreek Water Reserve	K.S.A. 19-120	57,237
Fire District #1 St Mary's	Consolidated Fire District #1	Resolution	5
Fire District #2 Havensville	Consolidated Fire District #1	Resolution	20
Fire District #4 Wheaton	Consolidated Fire District #1	Resolution	1
Fire District #5 Blue Township	Fire District #5 Reserve	Resolution	240,200
Fire District #6 Olsburg	Consolidated Fire District #1	Resolution	1
Fire District #7 Wamego	Consolidated Fire District #1	Resolution	2
Fire District #10 St George	Consolidated Fire District #1	Resolution	200
Consolidated Fire District #1	Wheaton Firestation	Resolution	61,376
Consolidated Fire District #1	Olsburg Firestation	Resolution	62,310
Consolidated Fire District #1	Havensville Fire Station	Resolution	65,518
Consolidated Fire District #1	Consolidated Fire District #1 Reserve	K.S.A. 19-119	436,000

Note 12: Interfund Transactions (Continued)

Operating transfers were as follows: (Continued)

From	To	Statutory Authority	Amount
Special Auto	General	Resolution	164,918
Eagle Landing 2001B Bond	General	Resolution	4,441
Gwaltney Subdivision	Bond & Interest	Resolution	5,736
Heritage Hills Unit 1 Construction	Bond & Interest	Resolution	2,444
Heritage Hills Unit 2 Construction	Bond & Interest	Resolution	53,596
Eagle Landing 2006A Bond	2016A Bond Projects	Resolution	45,810
Wildcat Woods 2006C Bond	2016A Bond Projects	Resolution	140,131
2007A Bond Projects	2016A Bond Projects	Resolution	60,450
2008A Bond Projects	2016A Bond Projects	Resolution	28,113
Wildcat Woods 2008B Bond	2018A Bond Projects	Resolution	14,845
Sunset Ridge 2010A Bond	2018A Bond Projects	Resolution	14,190
Nelsons Ridge 2011A Bond	2017A Bond Projects	Resolution	52,845
Whispering Meadows 2012A Bond	2018A Bond Projects	Resolution	7,340
Whispering Meadows	2016A Bond Projects	Resolution	23,712
Elbo Creek Estates	2016A Bond Projects	Resolution	8,919
Eagle Landing 2001B Bond	2014 A Bond Projects	Resolution	47,204
Eagle Landing 2002B Bond	2014 A Bond Projects	Resolution	32,820
Eagle Landing 2005A Bond	2014 A Bond Projects	Resolution	56,232
Eagle Landing 2005B Bond	2014 A Bond Projects	Resolution	24,650
Brook Ridge	2014 A Bond Projects	Resolution	41,112
Wildcat Woods	2014 A Bond Projects	Resolution	25,445
Pine Springs/Sumner	2014 A Bond Projects	Resolution	98
Willow Glen Unit 1 Construction	Nelson's Ridge Unit 6 Phase 1 & AW Construction	Resolution	24,292
			$ 14,604,681

Note 13: Concentration

The County receives approximately 50% of its ad valorem taxes from one taxpayer who operates a coal burning electric generation plant located in the County.

Note 14: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through April 20, 2022, which is the date the financial statement was available to be issued.

Note 15: COVID-19

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

Note 16: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
1995 Fostoria	5.25%	10/19/1995	$ 46,029	10/19/2035	$ 27,829	$ -	$ 1,300	$ (1,300)	$ 26,529	$ 1,462
2014-A Refunding Bond	2.00/3.35%	9/29/2014	3,405,000	10/1/2034	1,380,000	-	240,000	(240,000)	1,140,000	33,940
2015-A Nelson's Ridge II/Wildcat Woods III	2.00/4.00%	10/21/2015	1,295,000	10/1/2035	1,035,000	-	55,000	(55,000)	980,000	31,762
2016-A Elb Crk IV/Nln Rdg III/Wsp Mdw III/BK Rdg II	2.00/3.00%	10/6/2016	4,570,000	10/1/2036	3,300,000	-	340,000	(340,000)	2,960,000	72,000
2016-B Wheaton Fire Station	1.20/2.30%	10/15/2016	300,000	10/1/2021	60,000	-	60,000	(60,000)	-	1,380
2017-A Elb Crk V/Flg Lf II/Nlsn Rdg IV/Snst Rdg III/Wsp Mdw	.90/3.00%	10/11/2017	3,410,000	10/1/2037	2,945,000	-	165,000	(165,000)	2,780,000	73,053
2017-B Olsburg Fire Station	1.30/2.00%	11/15/2017	300,000	10/1/2022	120,000	-	60,000	(60,000)	60,000	2,310
2018-A Refunding Bond	3.00/4.00%	10/10/2018	4,080,000	10/1/2038	3,735,000	-	185,000	(185,000)	3,550,000	136,569
2018-B Havensville Fire Station	2.70/3.10%	11/15/2018	300,000	10/1/2023	180,000	-	60,000	(60,000)	120,000	5,520
2021-A GW/HHL1/HHL2/HHT/IA1/NR6PH1/WM6/WW3	1.25/4.00%	9/23/21	7,180,000	10/1/2041	-	7,180,000	-	7,180,000	7,180,000	-
Total General Obligation Bonds					$ 12,782,829	$ 7,180,000	$ 1,166,300	$ 6,013,700	$ 18,796,529	$ 357,996
Revolving Loan										
C20 1786-01 Blue Township Sewer	2.55%	1/8/2010	3,463,000	9/1/2031	$ 1,573,924	$ -	$ 125,654	$ (125,654)	$ 1,448,270	$ 39,340
Temporary Notes (Series)										
2020-6 Sewer, Street, and Water Line	0.52%	10/30/2020	11,505,000	10/15/2021	$ 11,505,000	$ -	$ 11,505,000	$(11,505,000)	$ -	$ 51,773
2021-1 BR4, IA2, NR6AW, NR6Ph2, WM7, WG1	0.25%	9/23/2021	7,940,000	10/1/2022	-	7,940,000	-	7,940,000	7,940,000	-
Total Temporary Notes					$ 11,505,000	$ 7,940,000	$ 11,505,000	$ (3,565,000)	$ 7,940,000	$ 51,773
Capital Leases										
4 Brush Trucks (RME)	3.38%	12/10/18	440,000	10/1/2023	$ 264,000	$ -	$ 89,084	$ (89,084)	$ 174,916	$ 7,388
4 Pumpers & 4 Tankers (RME)	2.68%	8/23/19	2,087,000	10/1/2029	1,907,794	-	190,055	(190,055)	1,717,739	50,007
42 Air Packs (RME)	1.95%	3/13/20	300,000	4/1/2025	271,573	-	58,318	(58,318)	213,255	5,012
Pumper (RME)	3.35%	1/14/19	200,000	4/1/2024	144,907	-	39,424	(39,424)	105,483	4,353
Tanker (RME)	1.97%	8/16/21	110,000	10/1/2026	-	110,000	-	110,000	110,000	-
Total Capital Leases					$ 2,588,274	$ 110,000	$ 376,881	$ (266,881)	$ 2,321,393	$ 66,760
Total Contractual Indebtedness					$ 28,450,027	$ 15,230,000	$ 13,173,835	$ 2,056,165	$ 30,506,192	$ 515,869

Note 17: Maturity of Long-Term Debt

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Total
PRINCIPAL									
General obligation bond	$ 1,336,400	$ 1,281,400	$ 1,186,600	$ 1,221,600	$ 1,181,700	$ 5,010,000	$ 4,858,829	$ 2,720,000	$ 18,796,529
Revolving loans	128,878	132,185	135,577	139,057	142,626	769,947	-	-	1,448,270
Temporary notes	7,940,000	-	-	-	-	-	-	-	7,940,000
Capital leases	404,161	412,667	312,922	265,316	240,123	686,204	-	-	2,321,393
Total Principal	$ 9,809,439	$ 1,826,252	$ 1,635,099	$ 1,625,973	$ 1,564,449	$ 6,466,151	$ 4,858,829	$ 2,720,000	$ 30,506,192
INTEREST									
General obligation bond	$ 521,706	$ 481,164	$ 445,248	$ 411,368	$ 376,294	$ 1,390,580	$ 714,821	$ 157,748	$ 4,498,929
Revolving loans	36,114	32,807	29,415	25,936	22,367	55,018	-	-	201,657
Temporary notes	19,850	-	-	-	-	-	-	-	19,850
Capital leases	59,544	48,023	37,292	29,676	23,205	32,696	-	-	230,436
Total Interest	$ 637,214	$ 561,994	$ 511,955	$ 466,980	$ 421,866	$ 1,478,294	$ 714,821	$ 157,748	$ 4,950,872

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

POTTAWATOMIE 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 Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 34,123,341	$ 509,035	$ 34,632,376	$ 32,698,854	$ (1,933,522)
Bond and Interest Funds	3,083,802	-	3,083,802	2,253,051	(830,751)
Regional Library	423,551	-	423,551	423,551	-
Rural Highway System	4,831,918	-	4,831,918	2,849,315	(1,982,603)
Tort Liability	208,159	-	208,159	95,516	(112,643)
Historical Society	119,543	-	119,543	45,003	(74,540)
Special Parks and Recreation	74,730	-	74,730	2,400	(72,330)
Special Alcohol Program	57,967	-	57,967	16,000	(41,967)
Regional Library EMBF	49,982	-	49,982	49,982	-
Noxious Weed Chemical	274,013	-	274,013	232,724	(41,289)
County 911	395,084	-	395,084	134,053	(261,031)
Offender Registration	39,789	-	39,789	813	(38,976)
Concealed Carry	19,944	-	19,944	150	(19,794)
Business Funds					
Blue Township Sewer Operations	1,334,000	3,125	1,337,125	1,113,442	(223,683)
Timbercreek Water	240,828	-	240,828	172,807	(68,021)
Fostoria Sewer Operations	18,163	-	18,163	3,294	(14,869)
Brook Ridge Sewer Operations	76,728	-	76,728	5,435	(71,293)
Fire Districts					
No 1. St. Mary's	100	-	100	5	(95)
No. 2 Havensville	100	-	100	20	(80)
No. 3 Onaga	140,628	7,500	148,128	92,120	(56,008)
No. 4 Wheaton	500	-	500	1	(499)
No. 5 Blue Township	422,250	-	422,250	306,958	(115,292)
No. 6 Olsburg	200	-	200	1	(199)
No. 7 Wamego	200	-	200	2	(198)
No. 8 Emmett	200	-	200	-	(200)
No. 10 St. George	200	-	200	200	-
Consolidated Fire District No. 1	1,900,681	-	1,900,681	1,040,573	(860,108)
	$ 47,836,601	$ 519,660	$ 48,356,261	$ 41,536,270	$ (6,819,991)

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	$ 19,369,300	$ 19,492,090	$ (122,790)
Delinquent Tax	81,635	40,000	41,635
In lieu of tax	43,178	30,000	13,178
Franchise fees	18,488	18,000	488
Local Alcohol Liquor Tax	8,801	8,000	801
Motor Vehicle Tax	946,841	750,000	196,841
Vehicles Rent Excise Tax	19,404	-	19,404
Sales and Compensating Use Tax	4,940,710	3,525,000	1,415,710
Fines, Forfeitures, and Penalties	104,214	51,000	53,214
City and County Highway Fund	940,826	700,000	240,826
16/20M Vehicle Tax	21,384	16,000	5,384
District Coroner Fee	14,602	12,000	2,602
Recreation Vehicle Tax	24,465	15,000	9,465
Commercial Truck Refunds	76,769	50,000	26,769
Watercraft Tax	7,888	6,000	1,888
Licenses and Permits	657,391	470,600	186,791
Charges for Services	2,060,343	1,070,500	989,843
Use of Property	192,029	152,700	39,329
Reimbursements and grants	1,052,746	30,000	1,022,746
Bond proceeds	158,400	-	158,400
Miscellaneous Receipts	133,254	100,000	33,254
Transfers In	2,009,241	1,400,000	609,241
Total Cash Receipts	$ 32,881,909	$ 27,936,890	$ 4,945,019

(continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commission			
Personnel services	$ 90,334	$ 90,750	$ (416)
Contractual services	7,334	19,500	(12,166)
Commodities	963	1,150	(187)
Total County Commission	$ 98,631	$ 111,400	$ (12,769)
County Attorney			
Personnel services	$ 478,243	$ 485,000	$ (6,757)
Contractual services	53,902	70,098	(16,196)
Commodities	10,674	10,700	(26)
Capital outlay	4,670	4,670	-
Transfers out	38,575	38,575	-
Total County Attorney	$ 586,064	$ 609,043	$ (22,979)
Clerk of the District Court			
Contractual services	$ 270,848	$ 297,700	$ (26,852)
Commodities	10,824	12,700	(1,876)
Capital outlay	189	200	(11)
Total Clerk of the District Court	$ 281,861	$ 310,600	$ (28,739)
Court Service Officer			
Contractual services	$ 14,265	$ 19,000	$ (4,735)
District Coroner			
Contractual services	$ 69,365	$ 73,000	$ (3,635)
Financial and Administrative			
Personnel services	$ 499,108	$ 500,000	$ (892)
Contractual services	37,876	62,000	(24,124)
Commodities	5,223	8,800	(3,577)
Capital outlay	1,041	1,100	(59)
Transfers	16,879	16,900	(21)
Total Financial and Administrative	$ 560,127	$ 588,800	$ (28,673)
Appraiser			
Personnel services	$ 358,632	$ 393,500	$ (34,868)
Contractual services	82,957	111,410	(28,453)
Commodities	8,422	16,500	(8,078)
Transfers out	23,000	23,000	-
Total Appraiser	$ 473,011	$ 544,410	$ (71,399)

(continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Building and Grounds			
Personnel services	$ 108,181	$ 114,750	$ (6,569)
Contractual services	394,655	570,650	(175,995)
Commodities	50,573	61,450	(10,877)
Capital outlay	52,154	53,000	(846)
Transfers out	20,000	20,000	-
Grant contractual services	2,117	-	2,117
Adjustment for qualifying budget credit	-	2,117	(2,117)
Total Building and Grounds	$ 627,680	$ 821,967	$ (194,287)
County Clerk			
Personnel services	$ 178,827	$ 238,000	$ (59,173)
Contractual services	10,435	13,285	(2,850)
Commodities	2,749	4,850	(2,101)
Total County Clerk	$ 192,011	$ 256,135	$ (64,124)
Computer Expense			
Personnel services	$ -	$ 65,000	$ (65,000)
Contractual services	171,131	240,909	(69,778)
Commodities	2,213	13,000	(10,787)
Capital outlay	5,917	45,000	(39,083)
Total Computer Expense	$ 179,261	$ 363,909	$ (184,648)
Register of Deeds			
Personnel services	$ 180,601	$ 185,500	$ (4,899)
Contractual services	11,464	23,150	(11,686)
Commodities	14,278	15,100	(822)
Total Register of Deeds	$ 206,343	$ 223,750	$ (17,407)
Election Expense			
Personnel services	$ -	$ 500	$ (500)
Contractual services	32,373	37,775	(5,402)
Commodities	9,400	10,200	(800)
Transfers out	25,000	25,000	-
Total Election Expense	$ 66,773	$ 73,475	$ (6,702)

(continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Employee Benefits			
Personnel services	$ 85,377	$ 90,000	$ (4,623)
Contractual services	4,283,372	4,358,000	(74,628)
Commodities	1,681	6,150	(4,469)
Capital outlay	-	500	(500)
Transfers out	2,450,000	2,450,000	-
Grant personnel services	1,049	-	1,049
Grant contractual services	23,679	-	23,679
Adjustment for qualifying budget credit	-	24,728	(24,728)
Total Employee Benefits	$ 6,845,158	$ 6,929,378	$ (84,220)
Geographic Information System			
Personnel services	$ 104,571	$ 112,000	$ (7,429)
Contractual services	1,825	5,320	(3,495)
Commodities	1,935	4,125	(2,190)
Transfers out	50,000	50,000	-
Total Geographic Information System	$ 158,331	$ 171,445	$ (13,114)
County Treasurer			
Personnel services	$ 281,992	$ 285,000	$ (3,008)
Contractual services	25,798	32,390	(6,592)
Commodities	2,954	5,325	(2,371)
Capital outlay	608	610	(2)
Transfers out	2,000	2,000	-
Total County Treasurer	$ 313,352	$ 325,325	$ (11,973)
Unclassified			
Contractual services	$ 228,736	$ 249,500	$ (20,764)
Commodities	4,074	12,500	(8,426)
Capital outlay	-	5,000	(5,000)
Transfers out	4,620,000	4,620,000	-
Grant contractual services	90,000	-	90,000
Adjustment for qualifying budget credit	-	90,000	(90,000)
Total Unclassified	$ 4,942,810	$ 4,977,000	$ (34,190)
Zoning and Planning			
Personnel services	$ 148,231	$ 149,000	$ (769)
Contractual services	8,297	15,550	(7,253)
Commodities	656	2,400	(1,744)
Capital outlay	-	850	(850)
Transfers out	850	850	-
Total Zoning and Planning	$ 158,034	$ 168,650	$ (10,616)

(continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Ambulance			
Personnel services	$ 2,134,456	$ 2,137,000	$ (2,544)
Contractual services	129,732	143,000	(13,268)
Commodities	166,904	167,250	(346)
Capital outlay	4,459	10,000	(5,541)
Transfers out	560,000	560,000	-
Grant contractual services	19,427	-	19,427
Grant capital outlay	2,115	-	2,115
Adjustment for qualifying budget credit	-	21,542	(21,542)
Total Ambulance	$ 3,017,093	$ 3,038,792	$ (21,699)
Emergency Management			
Personnel services	$ 82,604	$ 110,000	$ (27,396)
Contractual services	19,533	51,900	(32,367)
Commodities	8,822	14,600	(5,778)
Transfers out	45,000	45,000	-
Grant personnel services	25,219	-	25,219
Grant commodities	462	-	462
Grant capital outlay	1,260	-	1,260
Adjustment for qualifying budget credit	-	26,941	(26,941)
Total Emergency Management	$ 182,900	$ 248,441	$ (65,541)
Fire Supervisor			
Personnel services	$ 62,750	$ 64,250	$ (1,500)
Contractual services	6,982	14,950	(7,968)
Commodities	11,770	12,600	(830)
Capital outlay	266	10,800	(10,534)
Transfers out	9,200	9,200	-
Total Fire Supervisor	$ 90,968	$ 111,800	$ (20,832)
Sheriff			
Personnel services	$ 2,156,848	$ 2,211,000	$ (54,152)
Contractual services	180,535	216,000	(35,465)
Commodities	175,232	221,270	(46,038)
Capital outlay	37,054	37,100	(46)
Transfers out	393,000	393,000	-
Grant contractual services	13,994	-	13,994
Grant commodities	1,524	-	1,524
Adjustment for qualifying budget credit	-	15,518	(15,518)
Total Sheriff	$ 2,958,187	$ 3,093,888	$ (135,701)

(continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Detention Center			
Personnel services	$ 503,796	$ 614,500	$ (110,704)
Contractual services	58,039	77,500	(19,461)
Commodities	146,147	187,650	(41,503)
Transfers out	17,000	17,000	-
Total Detention Center	$ 724,982	$ 896,650	$ (171,668)
Juvenile Detention			
Contractual services	$ 19,464	$ 50,600	$ (31,136)
Commodities	-	5,000	(5,000)
Total Juvenile Detention	$ 19,464	$ 55,600	$ (36,136)
Cemeteries			
Contractual services	$ 11,788	$ 13,390	$ (1,602)
Commodities	-	2,050	(2,050)
Total Cemeteries	$ 11,788	$ 15,440	$ (3,652)
Noxious Weed			
Personnel services	$ 229,304	$ 256,000	$ (26,696)
Contractual services	31,886	52,950	(21,064)
Commodities	97,304	115,200	(17,896)
Capital outlay	3,000	3,000	-
Transfers out	25,161	25,500	(339)
Grant personnel services	1,262	-	1,262
Adjustment for qualifying budget credit	-	1,262	(1,262)
Total Noxious Weed	$ 387,917	$ 453,912	$ (65,995)
Road and Bridge			
Personnel services	$ 1,767,642	$ 1,776,510	$ (8,868)
Contractual services	1,988,447	2,006,315	(17,868)
Commodities	1,244,752	1,292,950	(48,198)
Capital outlay	26,883	27,380	(497)
Transfers out	1,900,000	1,900,000	-
Grant commodities	40,612	-	40,612
Adjustment for qualifying budget credit	-	40,612	(40,612)
Total Road and Bridge	$ 6,968,336	$ 7,043,767	$ (75,431)

(continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Solid Waste Disposal			
Personnel services	$ 115,302	$ 127,810	$ (12,508)
Contractual services	650,480	672,559	(22,079)
Commodities	13,563	24,280	(10,717)
Capital outlay	846	25,000	(24,154)
Transfers out	30,000	30,000	-
Total Solid Waste Disposal	$ 810,191	$ 879,649	$ (69,458)
County Health			
Personnel services	$ 224,124	$ 433,000	$ (208,876)
Contractual services	21,563	67,000	(45,437)
Commodities	59,536	107,800	(48,264)
Capital outlay	5,002	6,000	(998)
Transfers out	15,000	15,000	-
Grant personnel services	139,215	-	139,215
Grant contractual services	16,886	-	16,886
Grant commodities	11,461	-	11,461
Grant capital outlay	10,812	-	10,812
Adjustment for qualifying budget credit	-	178,374	(178,374)
Total County Health	$ 503,599	$ 807,174	$ (303,575)
Health Care Distributions			
Pawnee Mental Health	$ 103,990	$ 103,990	$ -
Big Lakes Development	170,605	170,605	-
Community Health Ministry	10,000	10,000	-
3 Rivers Independent Living	20,000	20,000	-
Total Health Care Distributions	$ 304,595	$ 304,595	$ -
Public Transportation			
Personnel services	$ 11,704	$ 89,500	$ (77,796)
Contractual services	11,784	40,275	(28,491)
Commodities	1,044	20,300	(19,256)
Transfers out	10,000	10,000	-
Grant personnel services	71,748	-	71,748
Grant contractual services	24,046	-	24,046
Grant commodities	12,147	-	12,147
Adjustment for qualifying budget credit	-	107,941	(107,941)
Total Public Transportation	$ 142,473	$ 268,016	$ (125,543)
Aging Services			
Contractual services	$ 35,578	$ 58,490	$ (22,912)
Commodities	308	1,000	(692)
Allocations	35,350	36,250	(900)
Capital outlay	607	10,000	(9,393)
Total Aging Services	$ 71,843	$ 105,740	$ (33,897)

(continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Environment Health			
Personnel services	$ 72,239	$ 73,300	$ (1,061)
Contractual services	2,081	5,994	(3,913)
Commodities	2,315	4,275	(1,960)
Transfers out	2,000	2,000	-
Total Environment Health	$ 78,635	$ 85,569	$ (6,934)
County Park Operations			
Contractual services	$ 2,117	$ 2,750	$ (633)
Commodities	1,633	4,250	(2,617)
Transfers out	5,500	5,500	-
Total County Park Operations	$ 9,250	$ 12,500	$ (3,250)
Conservation District			
Allocations and Distributions	$ 82,500	$ 82,500	$ -
Economic Development			
Allocations and Distributions	$ 240,000	$ 240,000	$ -
Extension Service			
Allocations and Distributions	$ 236,056	$ 236,056	$ -
County Fair Operations			
Allocations and Distributions	$ 85,000	$ 85,000	$ -
Total Expenditures*	$ 32,698,854	$ 34,632,376	$ (1,933,522)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 183,055		
UNENCUMBERED CASH - JANUARY 1	13,949,761		
PLUS: CANCELLED ENCUMBRANCES	37,030		
UNENCUMBERED CASH - DECEMBER 31	$ 14,169,846		

* The difference between the total budget on schedule 2 and the certified budget on schedule 1 is the presentation format of the budget credits.

POTTAWATOMIE COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Special assessments	$ 1,624,072	$ 2,014,295	$ (390,223)
Delinquent specials	438	-	438
Transfers in	874,897	-	874,897
Total Receipts	$ 2,499,407	$ 2,014,295	$ 485,112
EXPENDITURES			
Contractual services	$ 60,202	$ -	$ 60,202
Debt payments			
Principal	1,206,101	1,516,300	(310,199)
Interest	358,389	497,995	(139,606)
Transfers out	628,359	1,069,507	(441,148)
Total Expenditures	$ 2,253,051	$ 3,083,802	$ (830,751)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 246,356		
UNENCUMBERED CASH - JANUARY 1	1,108,323		
UNENCUMBERED CASH - DECEMBER 31	$ 1,354,679		

POTTAWATOMIE COUNTY, KANSAS
ARPA GRANT - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Cash receipts	
Grants	$ 2,368,056
EXPENDITURES	
HD Contract Tracing Wages	
Grant personnel services	$ 8,950
Grant contractual services	1,422
Total HD Contract Tracing Wages	$ 10,372
Quarantine Wages	
Grant personnel services	$ 44,242
Grant contractual services	8,427
Total Quarantine Wages	$ 52,669
PPE, Cleaning Supplies	
Grant commodities	$ 662
Loss of Revenue	
Grant other	$ 278,056
Cyber Security Improvements	
Grant contractual services	$ 19,320
Grant commodities	26,398
Grant capital outlay	48,638
Total Cyber Security Improvements	$ 94,356
Premium Pay $600	
Grant personnel services	$ 70,800
Grant contractual services	16,292
Total Premium Pay $600	$ 87,092
Total expenditures before budget credits	$ 523,207
Adjustments for qualifying budget credits	-
Total Expenditures	$ 523,207
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,844,849
UNENCUMBERED CASH - JANUARY 1	-
UNENCUMBERED CASH - DECEMBER 31	$ 1,844,849

POTTAWATOMIE COUNTY, KANSAS
CDBG GRANT - COVID 19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Cash receipts		
Grants	$	13,200
EXPENDITURES		
Grant contractual services	$	3,750
Business Allocations		
Grant other	$	9,450
Total expenditures before budget credits	$	13,200
Adjustments for qualifying budget credits		-
Total Expenditures	$	13,200
RECEIPTS OVER (UNDER) EXPENDITURES	$	-
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	-

POTTAWATOMIE COUNTY, KANSAS
COURT TRUSTEE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash receipts			
Interest earned	$ -	$ -	$ -
EXPENDITURES			
Contractual services	$ -	$ -	$ -
Capital outlay	-	-	-
Total Expenditures	$ -	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	494		
UNENCUMBERED CASH - DECEMBER 31	$ 494		

POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 398,264	$ 399,792	$ (1,528)
Delinquent tax	1,544	-	1,544
Motor vehicle tax	19,756	17,672	2,084
16/20M vehicle tax	531	36	495
Recreation vehicle tax	531	450	81
Commercial truck refunds	1,352	1,436	(84)
Watercraft tax	172	175	(3)
Total Cash Receipts	$ 422,150	$ 419,561	$ 2,589
EXPENDITURES			
Allocations and distributions	$ 423,551	$ 423,551	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,401)		
UNENCUMBERED CASH - JANUARY 1	5,269		
UNENCUMBERED CASH - DECEMBER 31	$ 3,868		

POTTAWATOMIE COUNTY, KANSAS
RURAL HIGHWAY SYSTEM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 3,458,958	$ 3,468,840	$ (9,882)
Delinquent tax	9,976	-	9,976
Motor vehicle tax	148,092	132,502	15,590
Vehicles rent excise tax	38	-	38
16/20 M vehicle tax	4,501	307	4,194
Recreation vehicle tax	4,239	3,451	788
Commercial truck refunds	8,778	8,918	(140)
Watercraft tax	1,364	1,218	146
Charges for services	35,221	-	35,221
Rent	99	-	99
Miscellaneous	283,499	-	283,499
Total Cash Receipts	$ 3,954,765	$ 3,615,236	$ 339,529
EXPENDITURES			
Contractual services	$ 432,861	$ 1,467,735	$ (1,034,874)
Commodities	869,834	1,407,390	(537,556)
Transfers out	1,546,620	1,956,793	(410,173)
Total Expenditures	$ 2,849,315	$ 4,831,918	$ (1,982,603)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,105,450		
UNENCUMBERED CASH - JANUARY 1	1,713,326		
PLUS: CANCELLED ENCUMBRANCES	4,604		
UNENCUMBERED CASH - DECEMBER 31	$ 2,823,380		

POTTAWATOMIE COUNTY, KANSAS
TORT LIABILITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 116,644	$ 117,254	$ (610)
Delinquent tax	495	-	495
Motor vehicle tax	5,496	4,576	920
Vehicles rent excise tax	111	-	111
16/20M vehicle tax	119	8	111
Recreation vehicle tax	142	110	32
Watercraft tax	46	-	46
Commercial truck refunds	451	407	44
Total Cash Receipts	$ 123,504	$ 122,355	$ 1,149
EXPENDITURES			
Contractual services	$ 95,516	$ 208,159	$ (112,643)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,988		
UNENCUMBERED CASH - JANUARY 1	176,655		
UNENCUMBERED CASH - DECEMBER 31	$ 204,643		

POTTAWATOMIE COUNTY, KANSAS
HISTORICAL SOCIETY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 49,485	$ 49,744	$ (259)
Delinquent tax	224	-	224
Motor vehicle tax	2,332	1,941	391
Vehicles rent excise tax	47	-	47
16/20 M vehicle tax	51	3	48
Recreation vehicle tax	60	47	13
Watercraft tax	20	-	20
Commercial truck refunds	191	173	18
Total Cash Receipts	$ 52,410	$ 51,908	$ 502
EXPENDITURES			
Commodities	$ -	$ 74,543	$ (74,543)
Allocations and distributions	45,003	45,000	3
Total Expenditures	$ 45,003	$ 119,543	$ (74,540)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,407		
UNENCUMBERED CASH - JANUARY 1	112,398		
UNENCUMBERED CASH - DECEMBER 31	$ 119,805		

POTTAWATOMIE COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	$ 8,801	$ 8,000	$ 801
EXPENDITURES			
Allocations and distributions	$ 2,400	$ 74,730	$ (72,330)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,401		
UNENCUMBERED CASH - JANUARY 1	135,321		
UNENCUMBERED CASH - DECEMBER 31	$ 141,722		

POTTAWATOMIE COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	$ 16,837	$ 16,000	$ 837
EXPENDITURES			
Allocations and distributions	$ 16,000	$ 57,967	$ (41,967)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 837		
UNENCUMBERED CASH - JANUARY 1	78,580		
UNENCUMBERED CASH - DECEMBER 31	$ 79,417		

POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 46,676	$ 47,098	$ (422)
Delinquent tax	176	-	176
Motor vehicle tax	2,293	2,098	195
16/20M vehicle tax	64	4	60
Recreation vehicle tax	62	53	9
Watercraft tax	20	-	20
Commercial truck refund	156	170	(14)
Total Cash Receipts	$ 49,447	$ 49,423	$ 24
EXPENDITURES			
Allocations and distributions	$ 49,982	$ 49,982	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (535)		
UNENCUMBERED CASH - JANUARY 1	704		
UNENCUMBERED CASH - DECEMBER 31	$ 169		

POTTAWATOMIE COUNTY, KANSAS
NOXIOUS WEED CHEMICAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Charges for services	$ 227,692	$ 225,000	$ 2,692
Miscellaneous	181	-	181
Total Receipts	$ 227,873	$ 225,000	$ 2,873
EXPENDITURES			
Contractual services	$ 53	$ 500	$ (447)
Commodities	232,671	250,000	(17,329)
Capital outlay	-	23,513	(23,513)
Total Expenditures	$ 232,724	$ 274,013	$ (41,289)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,851)		
UNENCUMBERED CASH - JANUARY 1	96,769		
PLUS: CANCELLED ENCUMBRANCES	330		
UNENCUMBERED CASH - DECEMBER 31	$ 92,248		

POTTAWATOMIE COUNTY, KANSAS
COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Licenses and permits	$ 191,817	$ 155,000	$ 36,817
Interest on idle funds	261	-	261
Miscellaneous	927	500	427
Total Cash Receipts	$ 193,005	$ 155,500	$ 37,505
EXPENDITURES			
Contractual services	$ 130,753	$ 253,500	$ (122,747)
Commodities	3,300	12,000	(8,700)
Capital outlay	-	129,584	(129,584)
Total Expenditures	$ 134,053	$ 395,084	$ (261,031)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 58,952		
UNENCUMBERED CASH - JANUARY 1	334,548		
UNENCUMBERED CASH - DECEMBER 31	$ 393,500		

POTTAWATOMIE COUNTY, KANSAS
OFFENDER REGISTRATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Licenses and permits	$ 8,219	$ 15,000	$ (6,781)
EXPENDITURES			
Commodities	$ 150	$ 38,789	$ (38,639)
Capital Outlay	663	1,000	(337)
Total Expenditures	$ 813	$ 39,789	$ (38,976)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,406		
UNENCUMBERED CASH - JANUARY 1	32,089		
UNENCUMBERED CASH - DECEMBER 31	$ 39,495		

POTTAWATOMIE COUNTY, KANSAS
CONCEALED CARRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Licenses and permits	$ 3,023	$ 10,000	$ (6,977)
EXPENDITURES			
Contractual services	$ 150	$ 500	$ (350)
Commodities	-	19,444	(19,444)
Total Expenditures	$ 150	$ 19,944	$ (19,794)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,873		
UNENCUMBERED CASH - JANUARY 1	10,966		
UNENCUMBERED CASH - DECEMBER 31	$ 13,839		

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2021

	Special Highway Improvement	Attorney Check Fee	Attorney Forfeiture	Law Enforcement Trust Fund	Capital Improvement	Equipment Reserve	Prosecuting Attorney Training
Cash Receipts							
Charges for services	$ -	$ -	$ -	$ -	$ 5,225	$ 294,255	$ -
Reimbursements and grants	1,142,000	-	-	-	-	-	-
Miscellaneous	-	5,957	528	-	-	-	2,757
Transfers in	3,000,000	-	-	-	5,500,000	1,748,286	-
Total Cash Receipts	$ 4,142,000	$ 5,957	$ 528	$ -	$ 5,505,225	$ 2,042,541	$ 2,757
Expenditures							
Contractual services	$ 140,419	$ -	$ 156	$ 1,994	$ 5,486	$ 71,923	$ 1,686
Commodities	-	1,729	452	-	-	-	-
Capital outlay	-	-	-	-	668,339	1,057,763	-
Debt service	504	-	-	-	-	-	-
Transfers out	526,000	-	-	-	-	-	-
Total Expenditures	$ 666,923	$ 1,729	$ 608	$ 1,994	$ 673,825	$ 1,129,686	$ 1,686
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,475,077	$ 4,228	$ (80)	$ (1,994)	$ 4,831,400	$ 912,855	$ 1,071
UNENCUMBERED CASH - JANUARY 1	3,725,019	34,446	7,784	13,030	12,724,136	2,114,366	4,596
UNENCUMBERED CASH - DECEMBER 31	$ 7,200,096	$ 38,674	$ 7,704	$ 11,036	$ 17,555,536	$ 3,027,221	$ 5,667

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED
Regulatory Basis
For the Year Ended December 31, 2021

	Special Auto	Register of Deeds Technology	Vin Registration Fees	Clerk's Technology	Employee Benefit Reserve	Treasurer's Technology	PTO/ESL Payout Reserve
Cash Receipts							
Licenses and permits	$ 212,600	$ 59,994	$ 31,100	$ 14,999	$ -	$ 14,999	$ -
Interest earned	-	68	-	15	-	39	-
Total Cash Receipts	$ 212,600	$ 60,062	$ 31,100	$ 15,014	$ -	$ 15,038	$ -
Expenditures							
Personnel services	$ 30,979	$ -	$ -	$ -	$ -	$ -	$ 110,651
Contractual services	27,835	37,843	7,361	-	-	-	-
Commodities	7,079	788	15,648	2,494	-	-	-
Capital outlay	738	10,710	-	7,409	-	7,835	-
Operating transfers	164,918	-	-	-	-	-	-
Total Expenditures	$ 231,549	$ 49,341	$ 23,009	$ 9,903	$ -	$ 7,835	$ 110,651
RECEIPTS OVER (UNDER) EXPENDITURES	$ (18,949)	$ 10,721	$ 8,091	$ 5,111	$ -	$ 7,203	$ (110,651)
UNENCUMBERED CASH - JANUARY 1	164,918	85,272	155,274	16,505	2,000,011	47,276	753,969
UNENCUMBERED CASH - DECEMBER 31	$ 145,969	$ 95,993	$ 163,365	$ 21,616	$ 2,000,011	$ 54,479	$ 643,318

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED
Regulatory Basis
For the Year Ended December 31, 2021

	Courthouse Christmas Lights	Fair Association
Cash Receipts		
Licenses and permits	$ -	$ 15
Expenditures		
Operating transfers	$ -	$ 15
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	2,095	-
UNENCUMBERED CASH - DECEMBER 31	$ 2,095	$ -

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
CAPITAL PROJECT FUNDS
Regulatory Basis
For the Year Ended December 31, 2021

	Green Valley/ Hwy 24 Intersection	Timber Creek Stormwater	Wildcat Woods Unit 2 Construction	Gwaltney Subdivision	Nelson's Ridge Unit 6 Phase 1 & AW Construction	Heritage Hills Unit 1 Construction	Wildcat Woods Unit 3 Construction	Whispering Meadows Unit 6 Construction
Cash Receipts								
Special assessments	$ -	$ -	$ -	$ -	$ 41,483	$ -	$ -	$ -
Interest earned	-	-	-	2	64	3	1	3
Bond proceeds	-	-	-	-	51,810	-	-	-
Grant proceeds	770,120	-	-	-	-	-	-	-
Transfers in	526,000	-	-	-	24,292	-	-	-
Total Cash Receipts	$ 1,296,120	$ -	$ -	$ 2	$ 117,649	$ 3	$ 1	$ 3
Expenditures								
Contractual services	$ 1,240,300	$ -	$ -	$ -	$ 104,457	$ 1,130	$ 1,093	$ 1,125
Commodities	1,538	-	-	-	-	-	-	-
Grant expense	770,120	-	-	-	-	-	-	-
Transfers out	-	-	-	5,736	-	2,444	-	2,170
Debt payments								
Principal	-	-	-	-	104,882	-	-	-
Interest	-	-	-	485	10,621	5,962	3,319	5,513
Total Expenditures	$ 2,011,958	$ -	$ -	$ 6,221	$ 219,960	$ 9,536	$ 4,412	$ 8,808
RECEIPTS OVER (UNDER) EXPENDITURES	$ (715,838)	$ -	$ -	$ (6,219)	$ (102,311)	$ (9,533)	$ (4,411)	$ (8,805)
UNENCUMBERED CASH - JANUARY 1	1,075,603	12,713	40,000	6,219	189,068	9,533	4,411	8,805
UNENCUMBERED CASH - DECEMBER 31	$ 359,765	$ 12,713	$ 40,000	$ -	$ 86,757	$ -	$ -	$ -

See Independent Auditor's Report.

SCHEDULE 2
(CONTINUED)

POTTAWATOMIE COUNTY, KANSAS
CAPITAL PROJECT FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Irvine Acres Unit 1 Construction	Willow Glen Unit 1 Construction	Nelson's Ridge Unit 6 Phase 2 Construction	Heritage Hills Unit 2 Construction	Whispering Meadows Unit 7 Construction	Irvine Acres Unit 2 Construction	Brook Ridge Phase 4 Construction
Cash Receipts							
Special assessments	$ 252,805	$ -	$ -	$ 67,870	$ -	$ -	$ -
Interest earned	78	106	493	137	225	492	123
Bond proceeds	-	-	55,457	-	1,480,000	2,210,000	705,000
Transfers in	-	9,879	-	-	-	-	-
Total Cash Receipts	$ 252,883	$ 9,985	$ 55,950	$ 68,007	$ 1,480,225	$ 2,210,492	$ 705,123
Expenditures							
Contractual services	$ 1,193	$ 72,870	$ 829,773	$ 618,658	$ 961,865	$ 160,930	$ 325,155
Commodities	-	-	-	-	-	-	-
Transfers out	-	24,292	-	66,615	-	-	-
Debt payments							
Principal	455,272	-	-	108,603	-	-	-
Interest	7,403	5,152	5,940	6,480	-	-	-
Total Expenditures	$ 463,868	$ 102,314	$ 835,713	$ 800,356	$ 961,865	$ 160,930	$ 325,155
RECEIPTS OVER (UNDER) EXPENDITURES	$ (210,985)	$ (92,329)	$ (779,763)	$ (732,349)	$ 518,360	$ 2,049,562	$ 379,968
UNENCUMBERED CASH - JANUARY 1	210,985	178,004	1,022,474	732,349	-	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 85,675	$ 242,711	$ -	$ 518,360	$ 2,049,562	$ 379,968

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Licenses, permits, fees	$ 1,288,630	$ -	$ 1,288,630
Charges for services	5,019	900,000	(894,981)
Grants	3,125	-	3,125
Miscellaneous receipts	426	-	426
Total Cash Receipts	$ 1,297,200	$ 900,000	$ 397,200
EXPENDITURES			
Personnel services	$ 71,958	$ 96,000	$ (24,042)
Contractual services	677,188	703,000	(25,812)
Commodities	11,965	20,000	(8,035)
Capital outlay	5,792	100,000	(94,208)
Debt services	164,993	165,000	(7)
Grant contractual services	3,125	-	3,125
Transfers out	178,421	250,000	(71,579)
Adjustment for qualifying budget credit	-	3,125	(3,125)
Total Expenditures	$ 1,113,442	$ 1,337,125	$ (223,683)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 183,758		
UNENCUMBERED CASH - JANUARY 1	1,356,727		
Plus: Cancelled encumbrances	43		
UNENCUMBERED CASH - DECEMBER 31	$ 1,540,528		

POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Cash Receipts		
Licenses and permits	$	220,303
Transfers in		178,421
Total Cash Receipts	$	398,724
EXPENDITURES		
Contractual services	$	121,817
RECEIPTS OVER (UNDER) EXPENDITURES	$	276,907
UNENCUMBERED CASH - JANUARY 1		214,637
UNENCUMBERED CASH - DECEMBER 31	$	491,544

POTTAWATOMIE COUNTY, KANSAS
TIMBER CREEK WATER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Sales and compensating use tax	$ 610	$ 130,300	$ (129,690)
Charges for services	217,710	-	217,710
Miscellaneous receipts	426	-	426
Total Cash Receipts	$ 218,746	$ 130,300	$ 88,446
EXPENDITURES			
Personnel services	$ 60,308	$ 61,000	$ (692)
Contractual services	40,488	48,700	(8,212)
Commodities	8,983	18,600	(9,617)
Capital outlay	5,791	37,528	(31,737)
Transfers out	57,237	75,000	(17,763)
Total Expenditures	$ 172,807	$ 240,828	$ (68,021)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 45,939		
UNENCUMBERED CASH - JANUARY 1	159,496		
PLUS: CANCELLED ENCUMBRANCES	52		
UNENCUMBERED CASH - DECEMBER 31	$ 205,487		

POTTAWATOMIE COUNTY, KANSAS
TIMBER CREEK WATER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Cash Receipts		
Transfers in	$	57,237
EXPENDITURES		
Contractual services	$	4,475
RECEIPTS OVER (UNDER) EXPENDITURES	$	52,762
UNENCUMBERED CASH - JANUARY 1		541,871
UNENCUMBERED CASH - DECEMBER 31	$	594,633

POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Service charges	$ 3,383	$ 3,500	$ (117)
EXPENDITURES			
Contractual services	$ 3,294	$ 13,163	$ (9,869)
Commodities	-	5,000	(5,000)
Total Expenditures	$ 3,294	$ 18,163	$ (14,869)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 89		
UNENCUMBERED CASH - JANUARY 1	22,996		
UNENCUMBERED CASH - DECEMBER 31	$ 23,085		

POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Cash Receipts		
Miscellaneous receipts	$	1,314
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,314
UNENCUMBERED CASH - JANUARY 1		21,028
UNENCUMBERED CASH - DECEMBER 31	$	22,342

POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Charges for services	$ 25,288	$ 15,000	$ 10,288
EXPENDITURES			
Contractual services	$ 5,381	$ 22,000	$ (16,619)
Commodities	54	10,500	(10,446)
Capital outlay	-	44,228	(44,228)
Total Expenditures	$ 5,435	$ 76,728	$ (71,293)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 19,853		
UNENCUMBERED CASH - JANUARY 1	71,353		
UNENCUMBERED CASH - DECEMBER 31	$ 91,206		

POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Cash Receipts		
Licenses and permits	$	3,800
Reimbursements		6,054
Total Cash Receipts	$	9,854
EXPENDITURES		
Contractual services	$	8,072
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,782
UNENCUMBERED CASH - JANUARY 1		71,943
UNENCUMBERED CASH - DECEMBER 31	$	73,725

POTTAWATOMIE COUNTY, KANSAS
STORMWATER STRUCTURES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Cash Receipts	
Special assessments	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	4,800
UNENCUMBERED CASH - DECEMBER 31	$ 4,800

POTTAWATOMIE COUNTY, KANSAS
COUNTY SEWER SPECIALS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Cash Receipts		
Special assessments	$	15,529
EXPENDITURES		
Other	$	21,123
RECEIPTS OVER (UNDER) EXPENDITURES	$	(5,594)
UNENCUMBERED CASH - JANUARY 1		10,104
UNENCUMBERED CASH - DECEMBER 31	$	4,510

POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes				
Current Tax	$ 24,517,039	$ 80,486,509	$ 66,631,863	$ 38,371,685
Current Watercraft	18,014	27,897	28,791	17,120
Current Personal Property	323,487	562,071	563,519	322,039
Current 16/20M Vehicle	45,683	59,958	59,381	46,260
Delinquent Real Estate Tax	178,505	175,941	263,510	90,936
Delinquent Watercraft	229	2,305	2,317	217
Delinquent Personal Property	4,409	59,397	50,903	12,903
Delinquent 16/20M Vehicle	787	761	1,035	513
Motor Vehicle	669,944	2,949,250	2,975,548	643,646
Commercial Truck Receipts	162,744	431,087	429,667	164,164
Excise Tax Holding Fund	37,637	85,615	80,292	42,960
Heritage Trust Funds	7,674	29,997	30,559	7,112
Total Distributable Funds	$ 25,966,152	$ 84,870,788	$ 71,117,385	$ 39,719,555
State Funds:				
Educational Building	$ -	$ 748,550	$ 748,550	$ -
Institutional Building	-	374,275	374,275	-
State General Fund	-	2	2	-
Total State Funds	$ -	$ 1,122,827	$ 1,122,827	$ -
Subdivision Funds:				
School Districts	$ 4,043	$ 32,774,012	$ 32,776,880	$ 1,175
Townships	-	356,129	355,373	756
Cities	493,813	7,734,438	7,674,704	553,547
Cemetery Districts	-	29,735	29,735	-
Drainage Districts	3,914	27,664	27,748	3,830
Hospital Districts	20,792	2,621,685	2,622,195	20,282
Watershed Districts	3,972	265,892	266,171	3,693
Rural Water Districts	5,945	5	3,526	2,424
Total Subdivision Funds	$ 532,479	$ 43,809,560	$ 43,756,332	$ 585,707

POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll	$ 42	$ 2,337	$ 2,597	$ (218)
Game Licenses	-	1,433	1,433	-
Kansas Waterfowl Stamp	-	150	150	-
Brook Ridge Sewer Agency	-	13,039	13,052	(13)
County Activity Fund	1,675	-	-	1,675
Cereal Malt Beverage Stamp	25	125	175	(25)
Kansas Drivers License	-	30,204	27,963	2,241
Motor License	893	1,637,008	1,634,330	3,571
Over and Under	10,000	185,663	174,663	21,000
Sales Tax	-	1,762,440	1,621,202	141,238
Unclaimed Estates	3,528	-	-	3,528
Advance Personal Property	-	122	-	122
Rural Housing Incent	-	4,305	4,305	-
Neighborhood Revitalization	-	19,208	19,208	-
Disaster Relief Abatement	2,718	-	-	2,718
Total Other Agency Funds	$ 18,881	$ 3,656,034	$ 3,499,078	$ 175,837
Outside Accounts Considered to be Agency Funds:				
District Court	$ 74,608	$ 933,225	$ 694,491	$ 313,342
Pottawatomie County Sheriff	5,205	72,250	72,960	4,495
Law Library	61,833	14,436	12,434	63,835
Total Outside Accounts	$ 141,646	$ 1,019,911	$ 779,885	$ 381,672
Total Agency Funds	$ 26,659,158	$ 134,479,120	$ 120,275,507	$ 40,862,771

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 1 ST. MARY'S
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Delinquent tax	$ 5	$ 100	$ (95)
EXPENDITURES			
Transfer out	$ 5	$ 100	$ (95)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 2 HAVENSVILLE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Delinquent tax	$ 7	$ 100	$ (93)
EXPENDITURES			
Transfer out	$ 20	$ 100	$ (80)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (13)		
UNENCUMBERED CASH - JANUARY 1	13		
UNENCUMBERED CASH - DECEMBER 31	$ -		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 3 ONAGA
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 44,689	$ 45,076	$ (387)
Delinquent tax	229	-	229
Motor vehicle tax	2,845	2,768	77
16/20 M vehicle tax	359	127	232
Recreation vehicle tax	110	60	50
Commercial truck refunds	199	176	23
Watercraft tax	9	9	-
Grants	7,500	-	7,500
Sales	44,847	-	44,847
Reimbursements	368	-	368
Miscellaneous receipts	64	-	64
Total Cash Receipts	$ 101,219	$ 48,216	$ 53,003
EXPENDITURES			
Contractual services	$ 15,662	$ 25,000	$ (9,338)
Commodities	18,730	25,000	(6,270)
Capital outlay	50,228	90,628	(40,400)
Grant commodities	7,500	-	7,500
Adjustment for qualifying budget credit	-	7,500	(7,500)
Total Expenditures	$ 92,120	$ 148,128	$ (56,008)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,099		
UNENCUMBERED CASH - JANUARY 1	129,644		
PLUS CANCELLED ENCUMBRANCES	-		
UNENCUMBERED CASH - DECEMBER 31	$ 138,743		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 4 WHEATON
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Delinquent tax	$ 1	$ 500	$ (499)
EXPENDITURES			
Transfers out	$ 1	$ 500	$ (499)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
PLUS CANCELLED ENCUMBRANCES	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 310,714	$ 312,797	$ (2,083)
Delinquent tax	1,394	-	1,394
Motor vehicle tax	34,405	23,873	10,532
16/20 M vehicle tax	238	19	219
Recreation vehicle tax	574	325	249
Commercial truck refunds	3,193	2,074	1,119
Watercraft tax	398	348	50
Reimbursements and grants	2,478	-	2,478
Miscellaneous receipts	93	-	93
Total Cash Receipts	$ 353,487	$ 339,436	$ 14,051
EXPENDITURES			
Personnel services	$ 4,200	$ 4,200	$ -
Contractual services	44,047	56,950	(12,903)
Commodities	8,801	31,550	(22,749)
Debt service	-	53,000	(53,000)
Capital outlay	9,710	36,050	(26,340)
Transfers out	240,200	240,500	(300)
Total Expenditures	$ 306,958	$ 422,250	$ (115,292)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 46,529		
UNENCUMBERED CASH - JANUARY 1	101,704		
UNENCUMBERED CASH - DECEMBER 31	$ 148,233		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Cash Receipts		
Transfer in	$	240,200
EXPENDITURES		
Capital outlay	$	153,562
RECEIPTS OVER (UNDER) EXPENDITURES	$	86,638
UNENCUMBERED CASH - JANUARY 1		490,000
UNENCUMBERED CASH - DECEMBER 31	$	576,638

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 6 OLSBURG
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Delinquent tax	$ 1	$ 200	$ (199)
EXPENDITURES			
Transfers out	$ 1	$ 200	$ (199)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 7 WAMEGO
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Delinquent tax	$ 2	$ 200	$ (198)
EXPENDITURES			
Transfers out	$ 2	$ 200	$ (198)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 8 EMMETT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Delinquent tax	$ -	$ 200	$ (200)
EXPENDITURES			
Transfers out	$ -	$ 200	$ (200)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 10 ST. GEORGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Delinquent tax	$ 425	$ 200	$ 225
EXPENDITURES			
Transfers out	$ 200	$ 200	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 225		
UNENCUMBERED CASH - JANUARY 1	10		
UNENCUMBERED CASH - DECEMBER 31	$ 235		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO. 1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 1,596,646	$ 1,600,038	$ (3,392)
Delinquent tax	3,448	-	3,448
Motor vehicle tax	42,276	40,424	1,852
16/20 M vehicle tax	1,098	124	974
Recreation vehicle tax	1,376	1,160	216
Commercial truck refunds	2,281	2,561	(280)
Watercraft tax	376	346	30
Miscellaneous receipts	1,063	-	1,063
Reimbursements and grants	7,863	-	7,863
Transfers in	228	-	228
Total Cash Receipts	$ 1,656,655	$ 1,644,653	$ 12,002
EXPENDITURES			
Personnel services	$ 99,781	$ 103,000	$ (3,219)
Contractual services	182,609	226,931	(44,322)
Commodities	40,134	48,250	(8,116)
Capital outlay	28,815	835,000	(806,185)
Debt service	63,330	-	63,330
Grant expense	700	-	700
Transfers out	625,204	687,500	(62,296)
Total Expenditures	$ 1,040,573	$ 1,900,681	$ (860,108)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 616,082		
UNENCUMBERED CASH - JANUARY 1	281,081		
PLUS: CANCELLED ENCUMBRANCES	9,776		
UNENCUMBERED CASH - DECEMBER 31	$ 906,939		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO. 1 RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Cash Receipts		
Charges for services	$	37,875
Transfers in		436,000
Total Receipts	$	473,875
EXPENDITURES		
Capital outlay	$	369,534
RECEIPTS OVER (UNDER) EXPENDITURES	$	104,341
UNENCUMBERED CASH - JANUARY 1		1,021,763
UNENCUMBERED CASH - DECEMBER 31	$	1,126,104

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY ECONOMIC DEVELOPMENT CORPORATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Cash Receipts		
Special projects	$	(21,055)
Proceeds from disposition of property		(114)
Use of property		10,812
Sales		-
Transfers from primary government		240,000
Total Cash Receipts	$	229,643
EXPENDITURES		
Personnel expenditures	$	191,458
Contractual		210,856
Total Expenditures	$	402,314
RECEIPTS OVER (UNDER) EXPENDITURES	$	(172,671)
UNENCUMBERED CASH - JANUARY 1		1,671,817
PLUS CANCELLED ENCUMBRANCES		-
UNENCUMBERED CASH - DECEMBER 31	$	1,499,146

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Cash Receipts		
Reimbursements and grants	$	308
Kansas State University reimbursement		47,164
Educational services		5,188
Transfers from primary government		236,056
Total Cash Receipts	$	288,716
EXPENDITURES		
Personnel expenditures	$	200,487
Employee benefits		46,407
Contractual and other expenditures		41,705
Material and supplies		1,617
Total Expenditures	$	290,216
RECEIPTS OVER (UNDER) EXPENDITURES	$	(1,500)
UNENCUMBERED CASH - JANUARY 1		124,085
UNENCUMBERED CASH - DECEMBER 31	$	122,585

POTTAWATOMIE COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Award Expenditures	Subrecipient Expenditures
Department of Health and Human Services			
Passed through Kansas Department of Health & Environment			
Maternal and Child Health Services Block Grant to the States	93.994	$ 1,983	$ -
Family Planning Services	93.217	11,185	-
Immunization Cooperative Agreements	93.268	1,923	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	408	-
Public Health Emergency Preparedness	93.069	19,309	-
Total Department of Health and Human Services		$ 34,808	$ -
Centers for Disease Control and Prevention			
Passed through Kansas Department of Health & Environment			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	$ 89,261	$ -
Immunization Cooperative Agreements	93.268	8,217	-
Preventive Health and Health Services Block Grant	93.991	3,583	-
Total Centers for Disease Control and Prevention		$ 101,061	$ -
Department of the Treasury			
Passed through Kansas Division of Emergency Management			
Coronavirus Relief Fund	21.019	$ 1,722	$ -
Coronavirus State and Local Fiscal Recovery Funds	21.027	523,207	-
Total Department of the Treasury		$ 524,929	$ -
Department of Homeland Security			
Passed through Kansas Division of Emergency Management			
Emergency Management Performance Grants	97.042	$ 25,219	$ -
Department of the Interior			
Passed through Kansas Department of Wildlife, Parks & Tourism			
Fish & Wildlife Cluster			
Sport Fish Restoration Program	15.605	$ 1,262	$ -
Department of Transportation			
Passed through Kansas Department of Transportation			
Formula Grants for Rural Areas	20.509	$ 132,670	$ -

POTTAWATOMIE COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Award Expenditures	Subrecipient Expenditures
Department of Justice			
Passed through Kansas Governor's Grants Program			
Coronavirus Emergency Supplemental Funding	16.034	$ 2,875	$ -
Bulletproof Vest Partnership Program	16.607	10,818	-
Passed through Kansas Criminal Justice Coordinating Council			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	1,800	-
Total Department of Justice		$ 15,493	$ -
Department of Housing and Urban Development			
Passed through Kansas Department of Commerce			
Community Development Block Grants	14.228	$ 13,200	$ 13,200
Department of Agriculture			
Passed through the Kansas Forest Service			
Cooperative Forestry Assistance	10.664	$ 2,648	$ -
Office of Local Defense Community Cooperation			
Passed through the Flint Hills Regional Council			
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610	$ 45,000	$ -
Federal Emergency Management Agency			
Passed through Kansas Division of Emergency Management			
Disaster Grants - Public Assistance	97.036	$ 15,250	$ -
Total Federal Expenditures		$ 911,540	$ 13,200

POTTAWATOMIE COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2021

Note 1: Organization

Pottawatomie County, Kansas (the County) is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County’s financial position at December 31, 2021.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2021.

POTTAWATOMIE COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2021

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	___ Yes	X None
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Noncompliance material to financial statement noted?	___ Yes	X None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	___ Yes	X No
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	___ Yes	X No

Identification of major programs:

Name of Federal program	CFDA Number
Coronavirus Relief Fund	21.019

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000	
Auditee qualified as a low-risk auditee?	___ Yes	X No

Note:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.

April 20, 2022

County Commissioners
Pottawatomie County, Kansas

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance With *Government Auditing Standards*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Pottawatomie 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 April 20, 2022.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 or other matters that are required to be reported under *Government Auditing Standards*.

1501 Poyntz Avenue
Manhattan, KS 66502
785-537-2202 • fax 785-537-1877
http://www.varney.com
1020 Commercial St., Suite A
Emporia, KS 66801

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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

April 20, 2022

County Commissioners
Pottawatomie County, Kansas

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance

Report on Compliance for Each Major Federal Program
We have audited the compliance of Pottawatomie 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 auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

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

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

Opinion on Each Major Federal Program
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.

1501 Poyntz Avenue
Manhattan, KS 66502
785-537-2202 • fax 785-537-1877
http://www.varney.com
1020 Commercial St., Suite A
Emporia, KS 66801

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* 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, 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas