EDWARDS COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
County of Edwards, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 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 judgement 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 Edwards County, Kansas' 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 Edwards County, Kansas' 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 (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Edwards County, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated September 9, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2021, (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

October 3, 2022

EDWARDS COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2021

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances
General fund	$ 434,889	$ -
Special purpose funds:		
Road and bridge	231,382	-
Noxious weed	12,750	-
Employee benefits	173,725	-
Health	49,309	-
Hospital maintenance	9,340	-
Special drug and alcohol	1,822	-
Special parks and recreation	1,721	-
Noxious weed capital outlay	59,820	-
Edwards County 911	179,421	-
Non-budgeted special purpose funds:		
Economic development	-	-
Special law enforcement	10,193	-
Lef and diversion	74,886	-
Special drug enforcement	52,952	-
Micro-loan	4,522	-
Special highway improvement	157,506	-
Special machinery	216,427	-
Multi-year capital improvement	983,825	-
Equipment reserve	1,098,593	-
Retainage contracts	1,434	-
Deeds technology	35,878	-
Concealed carry handgun	5,955	-
COVID-19 grant	11,341	-
SPARK/ARPA	18,910	-
Emergency preparedness	6,248	-
Offender registration	8,600	-
Clerk technology	4,240	-
Treasurer technology	5,028	-
24th Judicial district drug-alcohol	-	-
Prosecutor's training and assistance	5,222	-
Special motor vehicle	15,276	-
Total special purpose funds	3,436,326	-
Business fund:		
Risk management reserve	492,906	-
Total reporting entity - excluding agency funds	$ 4,364,121	$ -

Composition of cash balance:
Cash on hand
Checking accounts
Money market account
Certificates of deposit

Total cash
Agency funds

Total reporting entity - excluding agency funds

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

STATEMENT 1

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 2,568,823	$ 2,649,235	$ 354,477	$ 59,382	$ 413,859
1,233,988	1,229,167	236,203	30,844	267,047
93,841	90,989	15,602	2,541	18,143
1,580,524	1,452,740	301,509	14,550	316,059
193,161	188,663	53,807	-	53,807
239,722	238,047	11,015	-	11,015
2,409	1,750	2,481	-	2,481
1,781	-	3,502	-	3,502
10,000	-	69,820	-	69,820
60,241	15,331	224,331	-	224,331
40,000	40,000	-	-	-
-	-	10,193	-	10,193
14,372	30,096	59,162	-	59,162
-	10,000	42,952	-	42,952
1,808	-	6,330	-	6,330
50,000	65,358	142,148	-	142,148
50,000	44,076	222,351	-	222,351
215,000	128,207	1,070,618	-	1,070,618
160,000	78,747	1,179,846	20,610	1,200,456
1,577	1,648	1,363	-	1,363
7,975	-	43,853	-	43,853
293	-	6,248	-	6,248
12,725	19,857	4,209	-	4,209
271,740	140,177	150,473	-	150,473
720	-	6,968	-	6,968
1,610	1,068	9,142	-	9,142
1,987	-	6,227	-	6,227
1,989	-	7,017	-	7,017
508	508	-	-	-
768	421	5,569	-	5,569
32,035	29,175	18,136	-	18,136
4,280,774	3,806,025	3,911,075	68,545	3,979,620
1,247,818	1,175,823	564,901	140,524	705,425
$ 8,097,415	$ 7,631,083	$ 4,830,453	$ 268,451	$ 5,098,904

	$ 43,451
	10,178,982
	814,253
	1,143,000
	12,179,686
	(7,080,782)
	$ 5,098,904

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement, notes, and schedules are the representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Edwards County, Kansas, is a municipal corporation governed by an elected three-member commission. A related municipal entity is an entity established to benefit the County and/or its constituents. This regulatory financial statement does not include the following related municipal entities:

Edwards County Hospital. The members of the governing board of the Hospital are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Hospital's operating budget, the Hospital is fiscally dependent on the County because the County provides substantial support.

Edwards County Extension Council. The Extension Council has an elected board for its governing body. The County can impose its will on the Council because it has the ability to modify or approve the operating budget of the Council. Because the Council receives substantial financial support from the County, it is fiscally dependent on the County, although it receives some other support.

Edwards County Historical Society. The Historical Society's governing body members are appointed by the County Commissioners. The Society is fiscally dependent upon the County because the operating budget is approved by the County Commissioners and the County provides substantial financial support to the Society.

Edwards County Fair Board. The Fair Board is fiscally dependent upon the County because the County provides substantial financial support.

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES

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

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

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

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, tax collection accounts, etc.).

3. 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 receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The 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.

4. Budgetary Information

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

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

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

d. Adoption of the final budget on or before August 25th.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 agency funds, the business fund, and the following special purpose funds:

Economic Development
Special Law Enforcement
Lef and Diversion
Special Drug Enforcement
Micro-Loan
Special Highway Improvement
Special Machinery
Multi-Year Capital Improvement
Equipment Reserve
Retainage Contracts
Deeds Technology
Concealed Carry Handgun
COVID-19 Grant
SPARK/ARPA
Emergency Preparedness
Offender Registration
Clerk Technology
Treasurer Technology
24th Judicial District Drug-Alcohol
Prosecutor's Training and Assistance
Special Motor Vehicle

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.

B. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

B. DEPOSITS AND INVESTMENTS (CONTINUED)

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

At December 31, 2021 the County's carrying amount of deposits, including certificates of deposit, was $12,136,235 and the bank balance was $12,259,313. Of the bank balance, $8,218,320 was covered by federal depository insurance and $4,040,993 was collateralized with securities held by the pledging financial institution's agents in the County's name.

C. LONG-TERM DEBT

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

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Capital lease:					
2019 Caterpillar Motor Grader					
Issued July 15, 2019					
In the amount of $199,856					
At interest rate of 3.35%					
Maturing July 16, 2024	$ 162,475	$ -	$ 38,634	$ 123,841	$ 5,442

Current maturities of capital leases and interest through maturity are as follows:

	Principal due	Interest due	Total due
2022	$ 39,928	$ 4,149	$ 44,077
2023	41,265	2,811	44,076
2024	42,648	1,429	44,077
Total	$ 123,841	$ 8,389	$ 132,230

D. CDBG LOANS

In 2016, the County issued a $15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at four percent is to be repaid over a period of five years. Loan payments are $276 per month, including principal and interest. On December 31, 2021 the loan balance was $1,370.

E. TRANSFERS

Operating transfers were as follows:

From	To	Amount	Regulatory authority
General	Multi-year Capital Improvement	$ 175,000	K.S.A. 19-120
General	Equipment Reserve	150,000	K.S.A. 19-119
General	Economic Development	40,000	K.S.A. 79-1946
Special Motor Vehicle	General	15,276	K.S.A. 8-145
Road and Bridge	Special Highway Improvement	50,000	K.S.A. 68-590
Road and Bridge	Special Machinery	50,000	K.S.A. 68-141g
Road and Bridge	Multi-year Capital Improvement	40,000	K.S.A. 19-120
Noxious Weed	Noxious Weed Capital Outlay	10,000	K.S.A. 2-1318
Health	Equipment Reserve	10,000	K.S.A. 19-119
Total operating transfers		$ 540,276	

Transfers to related municipal entities:

From	To	Amount
General	County Fair	$ 13,000
General	Extension Council	128,000
General	Historical Society	10,000
Hospital Maintenance	Edwards County Hospital	238,047
Total transfers to related municipal entities		$ 389,047

F. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

F. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $152,770 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 $1,048,198. 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 report including all actuarial assumptions and methods, and the report on the allocation of the KPERS net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other post-employment benefits. 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 Omnibus 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.

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions were $7,949 for the year ended December 31, 2021.

Section 125 cafeteria plan. The County offers a Section 125 cafeteria plan for all employees electing to participate. It can be used for certain disability insurance premiums, dental, vision, and medical expenses. The plan is administered by an independent insurance company.

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

Vacation leave. The County's policies regarding vacations permit non-elected employees to accumulate and carry over up to 120 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation, provided two weeks' notice is given.

Sick leave. The County's policies regarding sick leave permit non-elected employees on permanent status to accumulate up to 720 hours of sick leave. Upon termination or resignation from service with the County, employees are entitled to payment for up to fifty percent of accrued sick leave earned prior to termination or resignation, provided two weeks' notice is given.

H. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would be insignificant.

I. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

J. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group-funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to $750,000 each and aggregate excess reinsurance provides aggregate coverage up to $1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime, and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $27,495,482, $500,000 for liability and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

K. MEDICAL SELF-INSURANCE

The County maintains a self-insurance program that is handled by an outside administrator who determines claims to be paid by the County. A stop loss insurance policy is purchased by the County to cover claims above $40,000 per employee. Changes in claims liability for the past two years have been as follows:

	Beginning of year liability	Claims and changes in estimates	Stop loss reimbursement	Claim payments	End of year liability
2020	$ 64,902	$ 504,837	$ 36,128	$ 476,502	$ 57,109
2021	57,109	894,719	16,511	794,793	140,524

L. CORONAVIRUS (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 result 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 2022.

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. The County received funding from the American Rescue Plan Act of 2021 (ARPA) during the current year.

M. SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through October 3, 2022 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note L above.

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

EDWARDS COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 2,714,800	$ -	$ 2,714,800	$ 2,649,235	$ 65,565
Special purpose funds:					
Road and bridge	1,341,000	-	1,341,000	1,229,167	111,833
Noxious weed	96,200	-	96,200	90,989	5,211
Employee benefits	1,697,124	-	1,697,124	1,452,740	244,384
Health	217,200	-	217,200	188,663	28,537
Hospital maintenance	238,047	-	238,047	238,047	-
Special drug and alcohol	10,000	-	10,000	1,750	8,250
Special parks and recreation	2,000	-	2,000	-	2,000
Noxious weed capital outlay	60,000	-	60,000	-	60,000
Edwards County 911	265,000	-	265,000	15,331	249,669
Total	$ 6,641,371	$ -	$ 6,641,371	$ 5,865,922	$ 775,449

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 1,895,146	$ 1,803,955	$ 1,777,092	$ 26,863
Delinquent tax	30,460	45,423	5,000	40,423
Motor vehicle tax	137,329	131,637	119,970	11,667
Recreational vehicle tax	2,506	2,563	1,943	620
16/20M truck tax	20,694	20,947	21,115	(168)
Commercial vehicle tax	10,629	10,511	9,647	864
Interest on delinquent tax	40,194	56,765	10,000	46,765
In lieu of tax	927	838	-	838
Shared revenue:				
Local sales tax	231,586	243,464	160,000	83,464
Mineral production tax	3,512	5,150	2,500	2,650
Grants	2,414	-	-	-
Local alcohol tax	1,104	1,781	100	1,681
Federal assistance	5,000	-	-	-
Licenses, permits and fees:				
County officer fees	52,268	63,992	30,000	33,992
Other fees	22,193	19,321	5,000	14,321
Charges for services:				
Prisoner care	240	200	-	200
Diversion fees	-	140	-	140
Law enforcement contract	124,466	116,640	125,000	(8,360)
Interest	33,645	5,541	20,000	(14,459)
Miscellaneous	26,022	41,304	10,000	31,304
Transfer from special motor vehicle	18,044	15,276	10,000	5,276
Neighborhood revitalization	(19,011)	(16,625)	(16,473)	(152)
Total receipts	2,639,368	2,568,823	$ 2,290,894	$ 277,929
Expenditures:				
General government:				
County commissioners	56,499	57,226	$ 58,000	$ 774
County clerk	99,146	97,467	103,000	5,533
County treasurer	101,615	103,710	111,000	7,290
County attorney	99,655	95,598	93,400	(2,198)
Register of deeds	75,650	81,940	91,839	9,899
District court	31,286	42,395	44,241	1,846
Courthouse general	219,012	287,144	252,000	(35,144)
Appraisal	99,251	107,611	122,500	14,889
Extension office	2,356	2,629	6,000	3,371

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
General government (continued):				
Zoning	$ 2,534	$ 2,508	$ 5,000	$ 2,492
Election	40,256	23,297	47,200	23,903
Insurance cost	87,200	104,753	94,000	(10,753)
Soil conservation	27,955	29,320	29,320	-
	942,415	1,035,598	1,057,500	21,902
Public safety:				
Sheriff	598,000	587,316	608,100	20,784
Emergency preparedness	8,946	7,630	20,000	12,370
	606,946	594,946	628,100	33,154
Health and welfare:				
Ambulance	263,696	275,649	300,649	25,000
Mental health	28,551	28,551	28,551	-
Mental retardation	30,000	30,000	30,000	-
	322,247	334,200	359,200	25,000
Public works:				
Prairie dog	(655)	1,602	1,500	(102)
Culture and recreation:				
Fairgrounds maintenance	16,918	15,032	17,000	1,968
Sanitation:				
Transfer station	141,312	151,857	160,500	8,643
Transfers out:				
Equipment reserve	152,500	150,000	150,000	-
Multi-year capital improvement	177,500	175,000	150,000	(25,000)
Economic development	40,000	40,000	40,000	-
	370,000	365,000	340,000	(25,000)

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Transfers to related municipal entities:				
County fair	$ 13,000	$ 13,000	$ 13,000	$ -
Extension council	128,000	128,000	128,000	-
Historical society	10,000	10,000	10,000	-
	151,000	151,000	151,000	-
Total expenditures	2,550,183	2,649,235	$ 2,714,800	$ 65,565
Receipts over (under) expenditures	89,185	(80,412)		
Unencumbered cash, beginning of year	345,704	434,889	$ 423,906	$ 10,983
Unencumbered cash, end of year	$ 434,889	$ 354,477		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 956,403	$ 797,577	$ 785,716	$ 11,861
Delinquent tax	13,745	17,030	3,000	14,030
Motor vehicle tax	57,751	65,992	60,546	5,446
Recreational vehicle tax	1,054	1,289	981	308
16/20M truck tax	8,685	8,814	10,656	(1,842)
Commercial vehicle tax	4,473	5,303	4,869	434
In lieu of tax	468	370	-	370
Shared revenue:				
Gasoline tax	252,951	281,718	239,651	42,067
Federal assistance	24,925	-	-	-
State assistance	51,823	48,104	-	48,104
Charges for services	7,308	15,141	-	15,141
Neighborhood revitalization	(9,594)	(7,350)	(7,283)	(67)
Total receipts	1,369,992	1,233,988	$ 1,098,136	$ 135,852
Expenditures:				
Highways, streets and bridges:				
Personal services	438,204	445,821	$ 480,000	$ 34,179
Commodities	403,380	534,275	600,000	65,725
Contractual services	51,368	103,129	156,000	52,871
Capital outlay	22,479	5,942	5,000	(942)
Transfers out:				
Multi-year capital improvement	76,609	40,000	-	(40,000)
Special machinery	151,640	50,000	50,000	-
Special highway improvement	100,000	50,000	50,000	-
Total expenditures	1,243,680	1,229,167	$ 1,341,000	$ 111,833
Receipts over (under) expenditures	126,312	4,821		
Unencumbered cash, beginning of year	105,070	231,382	$ 242,864	$ (11,482)
Unencumbered cash, end of year	$ 231,382	$ 236,203		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 83,241	$ 85,830	$ 84,543	$ 1,287
Delinquent tax	1,292	1,574	250	1,324
Motor vehicle tax	5,562	5,764	5,269	495
Recreational vehicle tax	102	112	85	27
16/20M truck tax	815	850	927	(77)
Commercial vehicle tax	431	462	424	38
In lieu of tax	41	40	-	40
Sale of assets	1,025	-	-	-
Neighborhood revitalization	(835)	(791)	(784)	(7)
Total receipts	91,674	93,841	$ 90,714	$ 3,127
Expenditures:				
Highways, streets and bridges:				
Personal services	44,038	44,340	$ 44,800	$ 460
Commodities	104,173	111,023	92,000	(19,023)
Contractual services	5,374	7,108	8,400	1,292
Capital outlay	59	-	-	-
Reimbursed expenditures	(75,744)	(81,482)	(71,000)	10,482
Transfers out:				
Noxious weed capital outlay	10,000	10,000	22,000	12,000
Total expenditures	87,900	90,989	$ 96,200	$ 5,211
Receipts over (under) expenditures	3,774	2,852		
Unencumbered cash, beginning of year	8,976	12,750	$ 5,486	$ 7,264
Unencumbered cash, end of year	$ 12,750	$ 15,602		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 1,094,924	$ 1,479,404	$ 1,457,367	$ 22,037
Delinquent tax	15,966	20,385	2,500	17,885
Motor vehicle tax	68,687	75,649	69,314	6,335
Recreational vehicle tax	1,254	1,477	1,122	355
16/20M truck tax	10,301	10,485	12,199	(1,714)
Commercial vehicle tax	5,320	6,072	5,574	498
In lieu of tax	535	687	-	687
Neighborhood revitalization	(10,984)	(13,635)	(13,509)	(126)
Total receipts	1,186,003	1,580,524	$ 1,534,567	$ 45,957
Expenditures:				
General government:				
Social security	125,618	127,233	$ 132,613	$ 5,380
KPERS	158,452	155,546	187,511	31,965
Vision and life insurance	10,299	10,403	12,000	1,597
Short term disability	8,807	11,280	10,000	(1,280)
Health insurance premiums	871,886	1,120,292	1,300,000	179,708
Kansas unemployment tax	4,035	1,393	5,000	3,607
Worker's compensation insurance	26,769	19,017	50,000	30,983
Flexible spending	-	7,576	-	(7,576)
Total expenditures	1,205,866	1,452,740	$ 1,697,124	$ 244,384
Receipts over (under) expenditures	(19,863)	127,784		
Unencumbered cash, beginning of year	193,588	173,725	$ 162,557	$ 11,168
Unencumbered cash, end of year	$ 173,725	$ 301,509		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 124,393	$ 125,770	$ 123,881	$ 1,889
Delinquent tax	1,806	2,241	500	1,741
Motor vehicle tax	8,676	8,631	7,874	757
Recreational vehicle tax	159	168	128	40
16/20M truck tax	976	1,338	1,386	(48)
Commercial vehicle tax	679	690	633	57
In lieu of tax	61	58	-	58
Shared revenue:				
Federal and state assistance	35,847	34,156	35,000	(844)
Charges for services	58,164	17,791	35,000	(17,209)
Other	4,289	3,477	-	3,477
Neighborhood revitalization	(1,248)	(1,159)	(1,148)	(11)
Total receipts	233,802	193,161	$ 203,254	$ (10,093)
Expenditures:				
Health and welfare:				
Personal services	160,097	153,044	$ 161,200	$ 8,156
Commodities	11,014	4,462	28,000	23,538
Contractual services	19,323	19,239	28,000	8,761
Capital outlay	1,727	1,918	-	(1,918)
Transfers out:				
Multi-year capital improvement	14,000	-	-	-
Equipment reserve	-	10,000	-	(10,000)
Total expenditures	206,161	188,663	$ 217,200	$ 28,537
Receipts over (under) expenditures	27,641	4,498		
Unencumbered cash, beginning of year	21,668	49,309	$ 13,946	$ 35,363
Unencumbered cash, end of year	$ 49,309	$ 53,807		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 230,492	$ 216,297	$ 213,070	$ 3,227
Delinquent tax	4,467	5,103	500	4,603
Motor vehicle tax	17,129	16,023	14,592	1,431
Recreational vehicle tax	312	312	236	76
16/20M truck tax	2,897	2,601	2,568	33
Commercial vehicle tax	1,320	1,278	1,173	105
In lieu of tax	113	101	-	101
Neighborhood revitalization	(2,312)	(1,993)	(1,975)	(18)
Total receipts	254,418	239,722	$ 230,164	$ 9,558
Expenditures:				
Transfer to related municipal entity	250,000	238,047	$ 238,047	$ -
Receipts over (under) expenditures	4,418	1,675		
Unencumbered cash, beginning of year	4,922	9,340	$ 7,883	$ 1,457
Unencumbered cash, end of year	$ 9,340	$ 11,015		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL DRUG AND ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Local alcohol and liquor tax	$ 1,748	$ 2,409	$ 5,000	$ (2,591)
Expenditures:				
Health and welfare:				
Contractual services	1,400	1,750	$ 10,000	$ 8,250
Receipts over (under) expenditures	348	659		
Unencumbered cash, beginning of year	1,474	1,822	$ 5,000	$ (3,178)
Unencumbered cash, end of year	$ 1,822	$ 2,481		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Local alcohol and liquor tax	$ 1,104	$ 1,781	$ 1,000	$ 781
Expenditures:				
Culture and recreation:				
Contractual services	-	-	$ 2,000	$ 2,000
Receipts over (under) expenditures	1,104	1,781		
Unencumbered cash, beginning of year	617	1,721	$ 1,000	$ 721
Unencumbered cash, end of year	$ 1,721	$ 3,502		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from noxious weed	$ 10,000	$ 10,000	$ 22,000	$ (12,000)
Expenditures:				
Highways, streets and bridges:				
Capital outlay	-	-	$ 60,000	$ 60,000
Receipts over (under) expenditures	10,000	10,000		
Unencumbered cash, beginning of year	49,820	59,820	$ 38,000	$ 21,820
Unencumbered cash, end of year	$ 59,820	$ 69,820		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EDWARDS COUNTY 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, permits and fees	$ 59,936	$ 59,991	$ 54,000	$ 5,991
Interest	1,390	250	1,000	(750)
Total receipts	61,326	60,241	$ 55,000	$ 5,241
Expenditures:				
Public safety:				
Contractual services	13,490	14,885	$ 25,000	$ 10,115
Capital outlay	57,892	446	240,000	239,554
Total expenditures	71,382	15,331	$ 265,000	$ 249,669
Receipts over (under) expenditures	(10,056)	44,910		
Unencumbered cash, beginning of year	189,477	179,421	$ 210,000	$ (30,579)
Unencumbered cash, end of year	$ 179,421	$ 224,331		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2021

	Economic development	Special law enforcement	Lef and diversion	Special drug enforcement	Micro-loan
Receipts:					
Federal assistance	$ -	$ -	$ -	$ -	$ -
Licenses, permits and fees	-	-	14,372	-	-
Interest	-	-	-	-	60
Other	-	-	-	-	1,748
Transfers in	40,000	-	-	-	-
Total receipts	40,000	-	14,372	-	1,808
Expenditures:					
Personal services	40,000	-	-	-	-
Commodities	-	-	-	-	-
Contractual services	-	-	-	10,000	-
Capital outlay	-	-	30,096	-	-
Appropriations	-	-	-	-	-
Transfers out	-	-	-	-	-
Total expenditures	40,000	-	30,096	10,000	-
Receipts over (under) expenditures	-	-	(15,724)	(10,000)	1,808
Unencumbered cash, beginning of year	-	10,193	74,886	52,952	4,522
Unencumbered cash, end of year	$ -	$ 10,193	$ 59,162	$ 42,952	$ 6,330

Special highway improvement	Special machinery	Multi-year capital improvement	Equipment reserve	Retainage contracts	Deeds Technology
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	7,928
-	-	-	-	1	47
-	-	-	-	1,576	-
50,000	50,000	215,000	160,000	-	-
50,000	50,000	215,000	160,000	1,577	7,975
-	-	-	-	-	-
65,358	-	-	-	-	-
-	-	-	-	1,648	-
-	44,076	128,207	78,747	-	-
-	-	-	-	-	-
-	-	-	-	-	-
65,358	44,076	128,207	78,747	1,648	-
(15,358)	5,924	86,793	81,253	(71)	7,975
157,506	216,427	983,825	1,098,593	1,434	35,878
$ 142,148	$ 222,351	$ 1,070,618	$ 1,179,846	$ 1,363	$ 43,853

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2021

	Concealed carry handgun	COVID-19 grant	SPARK/ARPA	Emergency prepared-ness	Offender registration
Receipts:					
Federal assistance	$ -	$ 12,725	$ 271,740	$ -	$ -
Licenses, permits and fees	293	-	-	-	1,610
Interest	-	-	-	-	-
Other	-	-	-	720	-
Transfers in	-	-	-	-	-
Total receipts	293	12,725	271,740	720	1,610
Expenditures:					
Personal services	-	7,725	43,000	-	-
Commodities	-	8,455	-	-	-
Contractual services	-	-	-	-	1,068
Capital outlay	-	3,677	94,910	-	-
Appropriations	-	-	2,267	-	-
Transfers out	-	-	-	-	-
Total expenditures	-	19,857	140,177	-	1,068
Receipts over (under) expenditures	293	(7,132)	131,563	720	542
Unencumbered cash, beginning of year	5,955	11,341	18,910	6,248	8,600
Unencumbered cash, end of year	$ 6,248	$ 4,209	$ 150,473	$ 6,968	$ 9,142

See Independent Auditor's Report.

Clerk technology	Treasurer technology	24th Judicial district drug-alcohol	Prosecutor's training and assistance	Special motor vehicle	Total
$ -	$ -	$ -	$ -	$ -	$ 284,465
1,982	1,982	508	768	32,035	61,478
5	7	-	-	-	120
-	-	-	-	-	4,044
-	-	-	-	-	515,000
1,987	1,989	508	768	32,035	865,107
-	-	-	-	6,768	97,493
-	-	-	-	3,431	77,244
-	-	508	421	3,700	17,345
-	-	-	-	-	379,713
-	-	-	-	-	2,267
-	-	-	-	15,276	15,276
-	-	508	421	29,175	589,338
1,987	1,989	-	347	2,860	275,769
4,240	5,028	-	5,222	15,276	2,717,036
$ 6,227	$ 7,017	$ -	$ 5,569	$ 18,136	$ 2,992,805

EDWARDS COUNTY, KANSAS

RISK MANAGEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts:		
Premiums	$ 830,138	$ 1,247,140
Interest	922	678
Total receipts	831,060	1,247,818
Expenditures:		
Health and welfare:		
Contractual services	766,576	1,175,823
Receipts over (under) expenditures	64,484	71,995
Unencumbered cash, beginning of year	428,422	492,906
Unencumbered cash, end of year	$ 492,906	$ 564,901

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2021

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County clerk	$ 335	$ 3,765	$ 3,716	$ 384
Register of deeds	-	73,437	73,437	-
District court	7,004	142,582	148,046	1,540
Law library	24,226	3,342	2,219	25,349
Sheriff	670	10,514	10,386	798
Tax collection accounts	6,571,640	11,588,496	11,125,357	7,034,779
Local taxing districts	-	5,714,168	5,714,168	-
Motor vehicle fees and sales tax collections	27,208	613,547	629,891	10,864
Heritage trust	615	3,964	3,054	1,525
Payroll clearing funds	-	2,012,065	2,006,522	5,543
Total	$ 6,631,698	$ 20,165,880	$ 19,716,796	$ 7,080,782

See Independent Auditor's Report.