

MONTGOMERY COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2020

MONTGOMERY COUNTY, KANSAS
For the Year Ended December 31, 2020
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Montgomery County, Kansas

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

Management's Responsibility for the Financial 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 1; 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.

Auditors' Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Montgomery County, Kansas as of December 31, 2020, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Montgomery County, Kansas as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters***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 and reconciliation of the 2019 tax roll (Schedules 1, 2, 3 and 4 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. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also 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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Montgomery County, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated August 10, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (Schedule 1 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 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with

auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2021, on our consideration of the Montgomery County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Montgomery County, Kansas' 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 Montgomery County, Kansas' internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 31, 2021

MONTGOMERY COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2020
General	\$ 5,916,937.70	\$ 8,956,465.07	\$ 8,735,377.83	\$ 6,138,024.94	\$ 412,799.50	\$ 6,550,824.44
Special Purpose:						
Ambulance	61.60	527,800.74	527,832.03	30.31	-	30.31
Economic Development	18.51	159,700.24	160,000.00	(281.25)	-	(281.25)
Employee Benefits	1,986,577.92	6,974,548.81	7,103,791.05	1,857,335.68	449,091.83	2,306,427.51
Health	378,619.06	550,789.69	444,278.84	485,129.91	33,293.52	518,423.43
Mental Health	9.08	77,021.72	78,500.00	(1,469.20)	-	(1,469.20)
Intellectual Disability	5.59	47,289.11	48,000.00	(705.30)	-	(705.30)
Noxious Weed	23,663.31	179,167.98	198,717.76	4,113.53	3,979.20	8,092.73
Road and Bridge	275,443.23	4,984,271.47	5,113,556.68	146,158.02	195,153.68	341,311.70
Rural Fire District No. 1	200,334.35	443,933.22	540,146.51	104,121.06	38,629.59	142,750.65
Rural Fire Employee Benefits	27,680.28	3,537.11	4,025.04	27,192.35	495.72	27,688.07
Service Program for the Elderly	148,706.36	159,380.19	111,193.60	196,892.95	-	196,892.95
Special Alcohol Program	5,470.28	14,893.64	14,435.62	5,928.30	-	5,928.30
Special Bridge	1,183,910.29	992,150.29	546,141.87	1,629,918.71	21,721.11	1,651,639.82
Special Liability	5,786.62	8,650.89	25,250.00	(10,812.49)	-	(10,812.49)
Special Park and Recreation	4.36	14,893.63	10,169.69	4,728.30	-	4,728.30
Tourism and Convention Promotion	8.76	292,480.88	292,489.64	-	46,246.92	46,246.92
Special Equipment Reserve	10,371.09	-	-	10,371.09	-	10,371.09
Risk Management Reserve	463,112.94	-	11,445.00	451,667.94	-	451,667.94
Special Noxious Weed	65,524.72	35,000.00	-	100,524.72	-	100,524.72
Special Highway	699,103.00	890,979.06	125,082.50	1,464,999.56	-	1,464,999.56
Special Machinery	256,060.40	200,000.00	204,743.00	251,317.40	-	251,317.40
Special Rural Fire Equipment	131,970.88	45,000.00	-	176,970.88	-	176,970.88
Sewer District No. 1	13,315.88	-	-	13,315.88	-	13,315.88
Sewer District No. 2	-	77,044.78	16,056.92	60,987.86	-	60,987.86
Sewer District No. 5 Special Assessments	353.85	593.65	947.50	-	-	-
Emergency Telephone Service	283.60	-	-	283.60	-	283.60
Motor Vehicle Operating	11,112.80	252,097.62	237,847.38	25,363.04	156,134.21	181,497.25
County Treasurer's Technology	11,652.61	7,942.91	12,276.38	7,319.14	-	7,319.14
Conceal and Carry Permit Fees	6,071.61	845.00	-	6,916.61	-	6,916.61
Register of Deeds Technology	37,144.73	31,790.20	20,108.05	48,826.88	-	48,826.88
County Clerk's Technology	4,940.58	7,916.25	2,666.67	10,190.16	-	10,190.16
Community Corrections Grant	118,178.23	372,562.13	381,235.17	109,505.19	9,294.87	118,800.06
D.A.R.E. Grant	19.32	-	-	19.32	-	19.32
Victim Witness Program	162.17	-	-	162.17	-	162.17
Indigent Inmates - DOC	919.60	-	-	919.60	-	919.60
CDBG Micro Loan	85,533.39	6,643.55	88,080.00	4,096.94	-	4,096.94

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

Statement 1 (Continued)

MONTGOMERY COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2020
Special Purpose Funds:						
FEMA - Flood Buyout	\$ 6,035.32	\$ -	\$ -	\$ 6,035.32	\$ -	\$ 6,035.32
HMTA Grant	124.25	-	-	124.25	-	124.25
FEMA Grant	19,053.49	-	-	19,053.49	-	19,053.49
EDA Grant	1,176.42	-	-	1,176.42	-	1,176.42
CDBG - Rural Water District	1.00	-	-	1.00	-	1.00
Emergency Preparedness Planning Grant	21,431.66	-	7,129.30	14,302.36	-	14,302.36
Juvenile Justice Authority	498.45	-	-	498.45	-	498.45
JJA - Case Management	40,370.94	67,802.19	89,126.64	19,046.49	1,003.08	20,049.57
JJA - Juvenile Intake/Assessment	16,447.94	154,927.83	131,774.70	39,601.07	2,462.68	42,063.75
SRS - Juvenile Support and Resource Mgmt	-	-	-	-	-	-
JJA - Juvenile Intensive Supervision	24,078.70	128,402.44	124,443.15	28,037.99	2,125.78	30,163.77
JJA - Juvenile Immediate Intervention	4,699.13	66,145.08	48,800.47	22,043.74	1,165.53	23,209.27
JJA - Juvenile Day Reporting	4,843.36	30,207.75	11,635.96	23,415.15	547.37	23,962.52
JJA - Juvenile Adolescent Treatment	-	39,804.25	39,804.25	-	-	-
JJA - Juvenile Program Specialist	-	38,028.76	9,948.46	28,080.30	211.80	28,292.10
JJA - Juvenile In Home Therapy	-	23,928.50	23,928.50	-	-	-
Coronavirus Relief Grant	-	6,677,793.00	6,677,484.90	308.10	791.90	1,100.00
Other Grants	(28,136.14)	157,422.52	123,778.28	5,508.10	-	5,508.10
Bond and Interest Funds:						
Sewer District No. 4 Bond and Interest	2,967.73	26.38	-	2,994.11	-	2,994.11
No Fund Warrants	15,438.33	1.20	-	15,439.53	-	15,439.53
Capital Projects Fund:						
Judicial Center Capital Project	62,218.64	-	-	62,218.64	-	62,218.64
Business Funds:						
Solid Waste	55,529.37	-	-	55,529.37	-	55,529.37
Trust Funds:						
Prosecuting Attorney Training	667.54	2,034.58	1,600.64	1,101.48	-	1,101.48
Special Law Enforcement Trust	28,250.01	6,715.86	9,217.77	25,748.10	1,860.40	27,608.50
Registered Offenders Fees	14,857.35	11,876.00	4,273.77	22,459.58	-	22,459.58
VIN Fees	56,919.87	33,928.99	3,006.81	87,842.05	-	87,842.05
Diversion Fees	21,676.93	5,104.00	19,651.26	7,129.67	483.74	7,613.41
Total Primary Government (Excluding Agency Funds)	<u>\$ 12,438,218.99</u>	<u>\$ 33,759,539.16</u>	<u>\$ 32,379,999.59</u>	<u>\$ 13,817,758.56</u>	<u>\$ 1,377,492.43</u>	<u>\$ 15,195,250.99</u>

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

Statement 1 (Continued)

MONTGOMERY COUNTY, KANSAS

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

	<u>2020</u>
Total Cash to be accounted for:	<u><u>\$ 15,195,250.99</u></u>
Composition of Cash:	
Cash on Hand	\$ 4,210.00
Checking Accounts:	
Demand Deposit Accounts	15,660.27
Time Deposit Accounts	38,998,143.44
Investments:	
Certificates of Deposit	5,570,500.00
Total Cash	<u>44,588,513.71</u>
Agency Funds Per Schedule 3	<u>(29,393,262.72)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 15,195,250.99</u></u>

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

MONTGOMERY COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Montgomery County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

Montgomery County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Montgomery County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statements. The types of funds maintained by the County are as follows:

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

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

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

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

Business fund – used to account for operations that are financed and operated in a manner similar to private business operations-where the stated intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 municipality 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 municipality to use the regulatory basis of 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 1st 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 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 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Fire Retirement System, both of which are multi-employer, state-wide pension plans. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose fund:

- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Sewer District No. 1 Fund
- Sewer District No. 2 Fund
- Sewer District No. 5 Special Assessments Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Conceal and Carry Permit Fees Fund
- Register of Deeds Technology Fund
- Count Clerk's Technology Fund
- Community Corrections Grant Fund
- D.A.R.E. Grant Fund
- Victim Witness Program Fund
- Indigent Inmates – DOC Fund
- CDBG Micro Loan Fund
- FEMA – Flood Buyout Fund
- HMTA Grant Fund
- FEMA Grant Fund
- EDA Grant Fund
- CDBG – Rural Water District Fund
- Emergency Preparedness Planning Grant Fund
- Juvenile Justice Authority Fund
- JJA – Case Management Fund
- JJA – Juvenile Intake/Assessment Fund
- SRS – Juvenile Support and Resource Mgmt Fund
- JJA – Juvenile Intensive Supervision Fund
- JJA – Juvenile Immediate Intervention Fund
- JJA – Juvenile Day Reporting Fund
- JJA – Juvenile Adolescent Treatment Fund
- JJA – Juvenile Program Specialist Fund
- JJA – Juvenile In Home Therapy Fund
- Coronavirus Relief Grant Fund
- Other Grants Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the Economic Development Fund, Mental Health Fund, Intellectual Disability Fund, and the Special Liability Fund. As shown in Schedule 1, the County has obligated expenditures in excess of budgetary limits in the Special Liability Fund in apparent violation of KSA 79-2934.

3. DEPOSITS AND INVESTMENTS

K.S.A 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main branch 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 bank 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 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.

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.

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, 2020.

Deposits: At year-end, the County's carrying amount of deposits was \$44,584,303.71 and the bank balance was \$45,473,065.25. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$819,612.31 was covered by FDIC insurance, \$39,242,388.36 was covered with a repurchase agreement, \$1,890,564.58 was covered with a letter of credit and \$3,520,500.00 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
KDHE Loans:									
Paid by Sewer District #2									
Kansas Water Pollution Control	3.06%	February 5, 2002	\$ 248,456.34	September 1, 2023	\$ 60,022.05	\$ -	\$ (14,329.03)	\$ 45,693.02	\$ 1,727.89
Capital Lease									
Sheriff Cameras (In car)	2.50%	December 10, 2015	64,000.00	December 10, 2020	13,446.01	-	(13,446.01)	-	226.58
Sheriff Vehicles-10 Dodge Chargers	2.31%	April 1, 2017	265,000.00	July 1, 2022	146,797.24	-	(90,707.95)	56,089.29	3,581.28
Total Contractual Indebtedness					<u>\$ 220,265.30</u>	<u>\$ -</u>	<u>\$ (118,482.99)</u>	<u>\$ 101,782.31</u>	<u>\$ 5,535.75</u>

4. LONG-TERM DEBT (Continued)

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

Issue	2021	2022	2023	Total
Principal				
KDHE Loans:				
Paid by Sewer District				
Kansas Water Pollution Control	\$ 14,770.86	\$ 15,226.30	\$ 15,695.86	\$ 45,693.02
Capital Lease				
Sheriff Vehicles-10 Dodge Chargers	24,784.98	31,304.31	-	56,089.29
Total Principal Payments	39,555.84	46,530.61	15,695.86	101,782.31
Interest				
KDHE Loans:				
Paid by Sewer District				
Kansas Water Pollution Control	1,286.06	830.62	361.06	2,477.74
Capital Lease				
Sheriff Vehicles-10 Dodge Chargers	861.44	149.34	-	1,010.78
Total Interest Payments	2,147.50	979.96	361.06	3,488.52
Total Principal and Interest	\$ 41,703.34	\$ 47,510.57	\$ 16,056.92	\$ 105,270.83

5. **CAPITAL LEASE OBLIGATIONS**

The County has entered into a capital lease agreement in order to finance the purchase of 10 Dodge Chargers for Sheriff Vehicles, dated April 1, 2017. Payments are made semi-annually, including interest at 2.31%. Final maturity of the lease is July 1, 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31,</u>	<u>Totals</u>
2021	\$ 25,646.42
2022	31,453.65
Total Payments from County	57,100.07
Less imputed interest	(1,010.78)
Net Present Value of Minimum	
Lease Payments	56,089.29
Less: Current Maturities	(24,784.98)
Long-Term Capital Lease Obligations	<u>\$ 31,304.31</u>

6. **OPERATING LEASES**

As of December 31, 2020 the County has entered into an operating lease for a postage machine which requires monthly payments of \$372.97 for sixty months. Rent expense for the year ended December 31, 2020, was \$3,356.73. There are no future minimum rental payments.

7. **DEFINED BENEFIT PENSION PLAN**

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$734,356.76 for the year ended December 31, 2020

7. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$6,932,241.00. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

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

Compensated Absences:

All full-time employees of the County are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules:

<u>Years of Eligible Service</u>	<u>Vacation Days Monthly</u>	<u>Vacation Days Each Year</u>
Upon Initial Eligibility	8 hours	48 hours
After 1 year	8 hours	96 hours
After 10 years	10 hours	120 hours
After 20 years	12 hours	144 hours
After 30 years	14 hours	168 hours
After 40 years	16 hours	192 hours

Sick leave accrues to all full-time employees at the rate of one sick day per month. In the event of retirement, an employee shall be paid out one-third of his or her accumulated but unused sick time, up to a maximum of one hundred days, subject to certain conditions stated in the employee handbook.

The County has no policy regarding compensatory time, however it is accumulated.

The County determines a liability for compensated absences when the following conditions are met:

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

In accordance with the above criteria, the County has accrued a liability for annual leave and compensatory time, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2020, was \$386,627.51 for annual leave and \$51,763.65 for compensatory time. In accordance with the above criteria, the County has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

Other Post Employment Benefits:

As provided by K.S.A. 12-5040, the local government 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 these financial statements.

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. There is no cost to the County under this program.

9. RISK MANAGEMENT

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

The County has established an Employee Benefits Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with HM Life Insurance Company to be the claims supervisor. The supervisor reviews all claims for allow ability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over \$70,000.00.

10. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

10. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES (Continued)

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 risk 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 2020. Future potential impacts may include a decline in receipts. Our results of operations for full year 2021 may be materially adversely affected.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Noxious Weed	K.S.A. 19-153	\$ 5,200.00
Motor Vehicle Operating	General	K.S.A. 8-145	4,251.04
Noxious Weed	Special Noxious Weed	K.S.A 2-1318	29,800.00
Road & Bridge	Special Highway	K.S.A. 68-590	700,000.00
Road & Bridge	Special Machinery	K.S.A 68-141g	200,000.00
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	45,000.00

12. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition or disclosure in the financial statement.

SUPPLEMENTARY INFORMATION

MONTGOMERY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2020

Funds	Total Certified Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 10,829,315.00	\$ 8,735,377.83	\$ (2,093,937.17)
Special Purpose Funds:			
Ambulance	533,000.00	527,832.03	(5,167.97)
Economic Development	160,000.00	160,000.00	-
Employee Benefits	8,319,000.00	7,103,791.05	(1,215,208.95)
Health	585,932.00	444,278.84	(141,653.16)
Mental Health	78,500.00	78,500.00	-
Intellectual Disability	48,000.00	48,000.00	-
Noxious Weed	232,750.00	198,717.76	(34,032.24)
Road and Bridge	5,174,100.00	5,113,556.68	(60,543.32)
Rural Fire District No. 1	580,679.00	540,146.51	(40,532.49)
Rural Fire Employee Benefits	24,000.00	4,025.04	(19,974.96)
Service Program for the Elderly	307,729.00	111,193.60	(196,535.40)
Special Alcohol Program	31,250.00	14,435.62	(16,814.38)
Special Bridge	2,136,660.00	546,141.87	(1,590,518.13)
Special Liability	20,000.00	25,250.00	5,250.00
Special Park and Recreation	20,000.00	10,169.69	(9,830.31)
Tourism and Convention Promotion	375,000.00	292,489.64	(82,510.36)
Risk Management Reserve	1,126,606.00	11,445.00	(1,115,161.00)
Special Noxious Weed	5,525.00	-	(5,525.00)
Special Rural Fire Equipment	101,971.00	-	(101,971.00)
Emergency Telephone Service	2,568.00	-	(2,568.00)
Bond and Interest Fund:			
No Fund Warrants	15,651.00	-	(15,651.00)
Business Fund:			
Solid Waste	55,529.00	-	(55,529.00)
Trust Funds:			
Special Law Enforcement Trust	93,936.00	9,217.77	(84,718.23)
VIN Fees	106,230.00	3,006.81	(103,223.19)

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 7,074,653.48	\$ 6,434,700.00	\$ 6,878,045.00	\$ (443,345.00)
Delinquent Tax	167,371.68	237,582.08	173,067.00	64,515.08
Motor Vehicle Tax	523,452.87	607,804.78	600,067.00	7,737.78
Recreational Vehicle Tax	7,155.76	8,704.13	7,939.00	765.13
16/20 M Truck Tax	14,778.85	11,283.88	15,189.00	(3,905.12)
Commercial Vehicle Tax	19,781.58	23,007.61	25,299.00	(2,291.39)
Watercraft Tax	2,724.90	3,546.37	3,782.00	(235.63)
Rental Excise Tax	3,903.01	4,309.70	3,844.00	465.70
Mineral Production Tax	3,641.16	3,019.81	3,000.00	19.81
In Lieu of Tax	2,208.42	855.59	-	855.59
Neighborhood Revitalization Rebates	(28,675.58)	(26,134.28)	(27,852.00)	1,717.72
Local Sales Tax	-	603.61	-	603.61
Interest of Fees on Tax	494,229.01	598,447.68	160,000.00	438,447.68
Intergovernmental				
Federal Grants	-	49,861.07	-	49,861.07
State Grants	930.31	-	-	-
Local Alcoholic Liquor Tax	14,260.25	14,893.64	10,000.00	4,893.64
Licenses, Fees, and Permits				
Mortgage Registration	165,919.00	-	130,000.00	(130,000.00)
Officer Fees	66,780.94	249,551.18	75,000.00	174,551.18
Court Fees	21,413.00	12,376.25	10,000.00	2,376.25
VIN Inspections	980.00	-	-	-
Juvenile Justice Fees	598.00	294.00	-	294.00
Zoning Permits	650.00	1,470.00	-	1,470.00
Environmental Fees	19,377.00	22,613.25	-	22,613.25
GIS Fees	-	3,072.67	-	3,072.67
Appraisal Fees	18,779.84	13,344.50	-	13,344.50
Use of Money and Property				
Interest on Investments	453,976.45	341,692.66	138,233.00	203,459.66
Prisoner Board	33,290.00	4,340.00	22,000.00	(17,660.00)
Other Receipts				
D.O.C. Miscellaneous	47,252.84	35,826.67	5,000.00	30,826.67
D.O.C. Commissary	11,920.77	16,939.18	5,000.00	11,939.18
D.O.C. Telephone	1,949.16	1,484.06	-	1,484.06
D.O.C. Insurance Proceeds	4,004.36	6,675.08	-	6,675.08
Reimbursed Expense	324,517.09	223,225.48	130,000.00	93,225.48
Miscellaneous	33,261.98	46,823.38	-	46,823.38

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts (Continued)				
Operating Transfers from:				
Diversion Fees Fund	\$ 19,113.43	\$ -	\$ -	\$ -
Motor Vehicle Operating Fund	-	4,251.04	-	4,251.04
Total Receipts	9,524,199.56	8,956,465.07	\$ 8,367,613.00	\$ 588,852.07
Expenditures				
County Commission				
Personal Services	65,403.13	64,965.74	\$ 63,000.00	\$ 1,965.74
Contractual Services	13,185.10	10,753.27	13,950.00	(3,196.73)
Commodities	85.61	314.50	250.00	64.50
Total County Commission	78,673.84	76,033.51	77,200.00	(1,166.49)
County Clerk				
Personal Services	253,750.79	254,554.09	238,280.00	16,274.09
Contractual Services	4,210.62	2,995.14	6,000.00	(3,004.86)
Commodities	4,543.89	4,593.84	2,850.00	1,743.84
Total County Clerk	262,505.30	262,143.07	247,130.00	15,013.07
County Treasurer				
Personal Services	208,383.24	221,860.77	218,500.00	3,360.77
Contractual Services	21,007.09	18,623.02	24,000.00	(5,376.98)
Commodities	12,472.67	10,846.41	10,000.00	846.41
Total County Treasurer	241,863.00	251,330.20	252,500.00	(1,169.80)
County Attorney				
Personal Services	543,243.83	565,572.47	540,055.00	25,517.47
Contractual Services	37,960.74	33,810.92	34,330.00	(519.08)
Commodities	6,966.57	6,792.29	7,000.00	(207.71)
Total County Attorney	588,171.14	606,175.68	581,385.00	24,790.68
Register of Deeds				
Personal Services	147,093.26	146,712.97	142,000.00	4,712.97
Contractual Services	2,220.39	1,890.87	5,000.00	(3,109.13)
Commodities	507.16	471.66	1,000.00	(528.34)
Total Register of Deeds	149,820.81	149,075.50	148,000.00	1,075.50
Indigent Defense				
Contractual Services	-	168,148.60	168,000.00	148.60

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Unified Court				
Contractual Services	\$ 227,491.16	\$ 178,948.20	\$ 237,950.00	\$ (59,001.80)
Commodities	21,456.40	25,108.48	37,500.00	(12,391.52)
Capital Outlay	6,205.25	-	-	-
Total Unified Court	255,152.81	204,056.68	275,450.00	(71,393.32)
Courthouse General				
Personal Services	42,801.43	166,792.18	300,000.00	(133,207.82)
Contractual Services	783,487.66	802,937.90	1,445,215.00	(642,277.10)
Commodities	23,303.58	47,588.03	8,500.00	39,088.03
Total Courthouse General	849,592.67	1,017,318.11	1,753,715.00	(736,396.89)
Appraiser				
Personal Services	491,274.91	422,982.90	488,450.00	(65,467.10)
Contractual Services	75,112.42	32,733.38	46,275.00	(13,541.62)
Commodities	16,928.06	5,934.63	16,000.00	(10,065.37)
Total Appraiser	583,315.39	461,650.91	550,725.00	(89,074.09)
GIS				
Personal Services	(578.00)	36,443.61	-	36,443.61
Contractual Services	-	465.00	-	465.00
Total GIS	(578.00)	36,908.61	-	36,908.61
Data Processing				
Personal Services	99,699.20	98,486.46	98,600.00	(113.54)
Contractual Services	3,892.25	5,726.24	5,310.00	416.24
Commodities	7,942.29	6,832.80	7,000.00	(167.20)
Total Data Processing	111,533.74	111,045.50	110,910.00	135.50
Direct Election				
Personal Services	(426.88)	1,491.78	139,200.00	(137,708.22)
Contractual Services	54,723.95	129,976.41	12,500.00	117,476.41
Commodities	11,475.41	19,294.20	-	19,294.20
Total Indirect Election	65,772.48	150,762.39	151,700.00	(937.61)
Indirect Election				
Personal Services	50,290.66	50,926.89	48,802.00	2,124.89
Total Direct Election	50,290.66	50,926.89	48,802.00	2,124.89
Compliance Officer				
Personal Services	2,400.15	(43.58)	-	(43.58)

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Auditor				
Personal Services	\$ 3,000.19	\$ 3,000.00	\$ 3,000.00	\$ -
Contractual Services	719.08	527.00	900.00	(373.00)
Total County Auditor	<u>3,719.27</u>	<u>3,527.00</u>	<u>3,900.00</u>	<u>(373.00)</u>
Special Auto Tag				
Personal Services	168,418.74	152,617.07	175,000.00	(22,382.93)
Mail Room				
Personal Services	5,488.13	5,935.98	6,700.00	(764.02)
Human Resources				
Personal Services	12,420.00	12,420.00	12,420.00	-
Contractual Services	1,010.40	603.56	450.00	153.56
Commodities	454.42	639.68	750.00	(110.32)
Total Human Resources	<u>13,884.82</u>	<u>13,663.24</u>	<u>13,620.00</u>	<u>43.24</u>
County Building Maintenance				
Personal Services	146,969.28	161,880.67	152,000.00	9,880.67
Contractual Services	206,418.01	159,179.28	225,000.00	(65,820.72)
Commodities	25,338.83	26,555.27	22,000.00	4,555.27
Total County Building Maintenance	<u>378,726.12</u>	<u>347,615.22</u>	<u>399,000.00</u>	<u>(51,384.78)</u>
Building Additions/Service Systems				
Contractual Services	19,280.00	18,009.73	10,000.00	8,009.73
Commodities	719.31	1,909.47	10,000.00	(8,090.53)
Total Building Additions/Service System	<u>19,999.31</u>	<u>19,919.20</u>	<u>20,000.00</u>	<u>(80.80)</u>
Total General Government	<u>3,828,750.38</u>	<u>4,088,809.78</u>	<u>4,983,737.00</u>	<u>(894,927.22)</u>
Public Safety				
Sheriff				
Personal Services	1,431,919.48	1,465,007.63	1,453,600.00	11,407.63
Contractual Services	208,076.53	180,198.86	192,105.00	(11,906.14)
Commodities	217,011.43	156,072.91	225,000.00	(68,927.09)
Total Sheriff	<u>1,857,007.44</u>	<u>1,801,279.40</u>	<u>1,870,705.00</u>	<u>(69,425.60)</u>

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Department of Corrections				
Personal Services	\$ 1,225,480.10	\$ 1,198,394.55	\$ 1,146,500.00	\$ 51,894.55
Contractual Services	484,767.15	479,054.77	622,965.00	(143,910.23)
Commodities	95,604.76	103,811.74	96,860.00	6,951.74
Total Department of Corrections	<u>1,805,852.01</u>	<u>1,781,261.06</u>	<u>1,866,325.00</u>	<u>(85,063.94)</u>
Juvenile Detention				
Contractual Services	335,096.72	291,057.59	300,000.00	(8,942.41)
Total Juvenile Detention	<u>335,096.72</u>	<u>291,057.59</u>	<u>300,000.00</u>	<u>(8,942.41)</u>
Inmate Housing				
Contractual Services	-	-	25,000.00	(25,000.00)
Emergency Preparedness				
Personal Services	72,023.75	96,718.57	57,005.00	39,713.57
Contractual Services	7,480.92	12,676.19	6,195.00	6,481.19
Commodities	4,734.41	12,672.80	8,305.00	4,367.80
Total Emergency Preparedness	<u>84,239.08</u>	<u>122,067.56</u>	<u>71,505.00</u>	<u>50,562.56</u>
Total Public Safety	<u>4,082,195.25</u>	<u>3,995,665.61</u>	<u>4,133,535.00</u>	<u>(137,869.39)</u>
Health				
Coroner				
Personal Services	10,892.04	12,317.04	9,260.00	3,057.04
Contractual Services	95,259.00	117,375.90	85,000.00	32,375.90
Total Coroner	<u>106,151.04</u>	<u>129,692.94</u>	<u>94,260.00</u>	<u>35,432.94</u>
Environmental Services/Zoning				
Personal Services	109,345.00	87,800.51	104,250.00	(16,449.49)
Contractual Services	5,839.89	5,017.70	13,150.00	(8,132.30)
Commodities	1,893.19	7,099.81	3,200.00	3,899.81
Total Environmental Services	<u>117,078.08</u>	<u>99,918.02</u>	<u>120,600.00</u>	<u>(20,681.98)</u>
Total Health	<u>223,229.12</u>	<u>229,610.96</u>	<u>214,860.00</u>	<u>14,750.96</u>

MONTGOMERY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Agriculture				
Agriculture Appropriations				
Conservation District	\$ 12,750.00	\$ 25,500.00	\$ 25,500.00	\$ -
Fair	13,300.00	13,300.00	13,300.00	-
4-H Awards	3,000.00	3,000.00	3,000.00	-
Total Agriculture Appropriations	29,050.00	41,800.00	41,800.00	-
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	17,470.00	17,470.00	17,470.00	-
Economic Development				
Economic Development Projects (Cessna)				
Contractual Services	-	-	100,000.00	(100,000.00)
Sanitation				
Household Hazardous Waste				
Contractual Services	10,430.40	10,840.98	16,750.00	(5,909.02)
Capital Outlay	-	9,600.00	10,000.00	(400.00)
Total Household Hazardous Waste	10,430.40	20,440.98	26,750.00	(6,309.02)
Capital Outlay Projects				
Capital Outlay	324,921.74	336,380.50	1,105,963.00	(769,582.50)
Operating Transfers to				
Noxious Weed Fund	5,200.00	-	5,200.00	(5,200.00)
Special Noxious Weed Fund	-	5,200.00	-	5,200.00
Motor Vehicle Operating Fund	35,130.31	-	-	-
No Fund Warrants Fund	600.21	-	-	-
Risk Management Fund	-	-	200,000.00	(200,000.00)
Total Operating Transfers	40,930.52	5,200.00	205,200.00	(200,000.00)
Total Expenditures	8,556,977.41	8,735,377.83	\$ 10,829,315.00	\$ (2,093,937.17)
Receipts Over(Under) Expenditures	967,222.15	221,087.24		
Unencumbered Cash, Beginning	4,949,715.55	5,916,937.70		
Unencumbered Cash, Ending	\$ 5,916,937.70	\$ 6,138,024.94		

MONTGOMERY COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 453,439.10	\$ 468,577.25	\$ 501,828.00	\$ (33,250.75)
Delinquent Tax	12,431.07	16,098.46	8,000.00	8,098.46
Motor Vehicle Tax	43,459.73	41,366.01	38,573.00	2,793.01
Recreational Vehicle Tax	593.66	593.12	510.00	83.12
16/20 M Truck Tax	1,048.05	982.07	976.00	6.07
Commercial Vehicle Tax	1,708.75	1,495.71	1,626.00	(130.29)
Watercraft Tax	236.64	227.79	243.00	(15.21)
Rental Excise Tax	315.11	306.23	253.00	53.23
In Lieu of Tax	149.24	60.48	-	60.48
Neighborhood Revitalization Rebates	(1,843.74)	(1,906.38)	(2,039.00)	132.62
Total Receipts	511,537.61	527,800.74	\$ 549,970.00	\$ (22,169.26)
Expenditures				
Public Safety				
Contractual Services	511,476.01	527,832.03	\$ 533,000.00	\$ (5,167.97)
Total Expenditures	511,476.01	527,832.03	\$ 533,000.00	\$ (5,167.97)
Receipts Over(Under) Expenditures	61.60	(31.29)		
Unencumbered Cash, Beginning	-	61.60		
Unencumbered Cash, Ending	\$ 61.60	\$ 30.31		

MONTGOMERY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 137,803.13	\$ 142,438.22	\$ 151,994.00	\$ (9,555.78)
Delinquent Tax	3,318.29	4,405.45	1,000.00	3,405.45
Motor Vehicle Tax	12,321.75	12,349.54	11,676.00	673.54
Recreational Vehicle Tax	168.29	177.01	154.00	23.01
16/20 M Truck Tax	299.07	278.05	296.00	(17.95)
Commercial Vehicle Tax	483.76	451.57	492.00	(40.43)
Watercraft Tax	67.08	69.04	74.00	(4.96)
Rental Excise Tax	89.44	90.50	72.00	18.50
In Lieu of Tax	45.19	18.14	-	18.14
Neighborhood Revitalization Rebates	(558.16)	(577.28)	(618.00)	40.72
Total Receipts	154,037.84	159,700.24	\$ 165,140.00	\$ (5,439.76)
Expenditures				
Economic Development				
Contractual Services	154,019.33	160,000.00	\$ 160,000.00	\$ -
Total Expenditures	154,019.33	160,000.00	\$ 160,000.00	\$ -
Receipts Over(Under) Expenditures	18.51	(299.76)		
Unencumbered Cash, Beginning	-	18.51		
Unencumbered Cash, Ending	\$ 18.51	\$ (281.25)		

MONTGOMERY COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,763,293.67	\$ 3,836,221.49	\$ 4,094,358.00	\$ (258,136.51)
Delinquent Tax	110,152.92	148,043.75	50,000.00	98,043.75
Motor Vehicle Tax	340,660.06	339,516.65	319,261.00	20,255.65
Recreational Vehicle Tax	4,651.74	4,867.33	4,223.00	644.33
16/20 M Truck Tax	7,718.95	7,795.50	8,081.00	(285.50)
Commercial Vehicle Tax	13,578.63	12,356.82	13,459.00	(1,102.18)
Watercraft Tax	1,882.84	1,885.86	2,012.00	(126.14)
Rental Excise Tax	2,445.01	2,498.59	2,014.00	484.59
In Lieu of Tax	1,227.95	502.24	-	502.24
Neighborhood Revitalization Rebates	(15,256.31)	(15,557.78)	(16,063.00)	505.22
Other Receipts				
Reimbursed Expense	3,011,440.53	2,636,418.36	2,905,000.00	(268,581.64)
Total Receipts	7,241,795.99	6,974,548.81	\$ 7,382,345.00	\$ (407,796.19)
Expenditures				
General Government				
Contractual Services	180,982.65	172,161.00	\$ -	\$ 172,161.00
Health Insurance	6,129,845.92	5,553,536.69	6,700,000.00	(1,146,463.31)
KPERS	737,100.01	734,356.76	750,000.00	(15,643.24)
Life Insurance	6,817.57	6,779.45	8,000.00	(1,220.55)
Social Security	449,959.26	573,529.38	575,000.00	(1,470.62)
Unemployment	29,172.17	63,427.77	86,000.00	(22,572.23)
Workmen's Compensation	-	-	200,000.00	(200,000.00)
Total General Government	7,533,877.58	7,103,791.05	8,319,000.00	(1,215,208.95)
Total Expenditures	7,533,877.58	7,103,791.05	\$ 8,319,000.00	\$ (1,215,208.95)
Receipts Over(Under) Expenditures	(292,081.59)	(129,242.24)		
Unencumbered Cash, Beginning	2,278,659.51	1,986,577.92		
Unencumbered Cash, Ending	\$ 1,986,577.92	\$ 1,857,335.68		

MONTGOMERY COUNTY, KANSAS
HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year			Variance - Over (Under)
	Prior Year Audit	Actual	Budget		
Receipts					
Taxes and Shared Receipts					
Ad Valorem Tax	\$ 163,483.26	\$ 147,939.68	\$ 158,881.00	\$ (10,941.32)	
Delinquent Tax	4,816.77	5,579.19	2,000.00	3,579.19	
Motor Vehicle Tax	19,816.08	15,712.95	13,838.00	1,874.95	
Recreational Vehicle Tax	270.71	225.59	183.00	42.59	
16/20 M Truck Tax	472.62	449.34	350.00	99.34	
Commercial Vehicle Tax	781.13	543.10	583.00	(39.90)	
Watercraft Tax	108.26	81.60	87.00	(5.40)	
Rental Excise Tax	143.39	120.94	-	120.94	
In Lieu of Tax	50.98	22.26	-	22.26	
Neighborhood Revitalization Rebates	(660.73)	(603.46)	(621.00)	17.54	
Intergovernmental					
Federal Grants	216,678.50	211,385.42	150,000.00	61,385.42	
State Grants	111,979.23	90,696.00	-	90,696.00	
Licenses, Fees, and Permits					
Service Fees	125,842.20	78,637.08	120,000.00	(41,362.92)	
Total Receipts	643,782.40	550,789.69	\$ 445,301.00	\$ 105,488.69	
Expenditures					
Health					
Personal Services	362,887.85	465,625.63	\$ 372,132.00	\$ 93,493.63	
Contractual Services	86,363.28	84,447.41	85,000.00	(552.59)	
Commodities	102,493.73	88,277.64	123,000.00	(34,722.36)	
Capital Outlay	1,441.04	20,960.71	5,800.00	15,160.71	
Reimbursed Expense	-	(215,032.55)	-	(215,032.55)	
Total Health	553,185.90	444,278.84	585,932.00	(141,653.16)	
Total Expenditures	553,185.90	444,278.84	\$ 585,932.00	\$ (141,653.16)	
Receipts Over(Under) Expenditures	90,596.50	106,510.85			
Unencumbered Cash, Beginning	288,022.56	378,619.06			
Unencumbered Cash, Ending	\$ 378,619.06	\$ 485,129.91			

MONTGOMERY COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 68,608.35	\$ 68,283.44	\$ 74,697.00	\$ (6,413.56)
Delinquent Tax	1,554.24	2,008.81	150.00	1,858.81
Motor Vehicle Tax	5,579.26	6,437.92	5,953.00	484.92
Recreational Vehicle Tax	75.83	92.24	79.00	13.24
16/20 M Truck Tax	-	159.12	151.00	8.12
Commercial Vehicle Tax	269.31	230.97	251.00	(20.03)
Watercraft Tax	38.14	35.26	38.00	(2.74)
Rental Excise Tax	33.71	48.00	-	48.00
In Lieu of Tax	22.66	8.88	-	8.88
Neighborhood Revitalization Rebates	(284.14)	(282.92)	(293.00)	10.08
Total Receipts	75,897.36	77,021.72	\$ 81,026.00	\$ (4,004.28)
Expenditures				
Health				
Contractual Services	75,888.28	78,500.00	\$ 78,500.00	\$ -
Total Expenditures	75,888.28	78,500.00	\$ 78,500.00	\$ -
Receipts Over(Under) Expenditures	9.08	(1,478.28)		
Unencumbered Cash, Beginning	-	9.08		
Unencumbered Cash, Ending	\$ 9.08	\$ (1,469.20)		

MONTGOMERY COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 39,611.98	\$ 42,165.62	\$ 45,944.00	\$ (3,778.38)
Delinquent Tax	932.97	1,186.19	50.00	1,136.19
Motor Vehicle Tax	3,428.10	3,771.82	3,447.00	324.82
Recreational Vehicle Tax	46.61	54.08	46.00	8.08
16/20 M Truck Tax	-	97.87	87.00	10.87
Commercial Vehicle Tax	165.49	133.86	145.00	(11.14)
Watercraft Tax	23.51	20.40	22.00	(1.60)
Rental Excise Tax	20.72	28.39	-	28.39
In Lieu of Tax	13.43	5.44	-	5.44
Neighborhood Revitalization Rebates	(164.16)	(174.56)	(187.00)	12.44
Total Receipts	44,078.65	47,289.11	\$ 49,554.00	\$ (2,264.89)
Expenditures				
Health				
Contractual Services	44,073.06	48,000.00	\$ 48,000.00	\$ -
Total Expenditures	44,073.06	48,000.00	\$ 48,000.00	\$ -
Receipts Over(Under) Expenditures	5.59	(710.89)		
Unencumbered Cash, Beginning	-	5.59		
Unencumbered Cash, Ending	\$ 5.59	\$ (705.30)		

MONTGOMERY COUNTY, KANSAS
NOXIOUS WEED FUNDSchedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 161,727.04	\$ 108,289.34	\$ 116,070.00	\$ (7,780.66)
Delinquent Tax	2,610.26	4,084.38	3,000.00	1,084.38
Motor Vehicle Tax	8,525.64	13,358.97	13,711.00	(352.03)
Recreational Vehicle Tax	116.37	191.07	181.00	10.07
16/20 M Truck Tax	178.76	199.23	347.00	(147.77)
Commercial Vehicle Tax	345.14	522.07	578.00	(55.93)
Watercraft Tax	47.90	81.13	86.00	(4.87)
Rental Excise Tax	60.48	91.71	51.00	40.71
In Lieu of Tax	45.48	16.17	-	16.17
Neighborhood Revitalization Rebates	(655.42)	(441.37)	(447.00)	5.63
Other Receipts				
Reimbursed Expense	58,926.75	52,775.28	72,000.00	(19,224.72)
Operating Transfers from General Fund	5,200.00	-	5,200.00	(5,200.00)
Total Cash Receipts	237,128.40	179,167.98	\$ 210,777.00	\$ (31,609.02)
Expenditures				
Agriculture				
Personal Services	66,430.22	69,993.51	\$ 65,750.00	\$ 4,243.51
Contractual Services	13,216.41	13,431.62	12,000.00	1,431.62
Commodities	105,395.64	85,492.63	135,000.00	(49,507.37)
Operating Transfers to Special Noxious Weed Fund	60,000.00	29,800.00	20,000.00	9,800.00
Total Expenditures	245,042.27	198,717.76	\$ 232,750.00	\$ (34,032.24)
Receipts Over(Under) Expenditures	(7,913.87)	(19,549.78)		
Unencumbered Cash, Beginning	31,577.18	23,663.31		
Unencumbered Cash, Ending	\$ 23,663.31	\$ 4,113.53		

MONTGOMERY COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,421,324.07	\$ 3,518,654.85	\$ 3,767,900.00	\$ (249,245.15)
Delinquent Tax	97,267.25	122,959.73	80,000.00	42,959.73
Motor Vehicle Tax	344,842.54	316,586.69	291,002.00	25,584.69
Recreational Vehicle Tax	4,708.74	4,540.89	3,850.00	690.89
16/20 M Truck Tax	7,792.21	7,919.26	7,366.00	553.26
Commercial Vehicle Tax	13,753.31	11,314.42	12,268.00	(953.58)
Watercraft Tax	1,908.20	1,718.06	1,834.00	(115.94)
Rental Excise Tax	2,473.96	2,368.13	2,040.00	328.13
In Lieu of Tax	1,123.64	463.95	230.00	233.95
Neighborhood Revitalization Rebates	(13,906.34)	(14,317.18)	(15,723.00)	1,405.82
Special Assessments	14,346.02	10,729.98	16,000.00	(5,270.02)
Intergovernmental				
Federal Grants	-	2,134.78	-	2,134.78
State Grants	310.10	-	-	-
Special City and County Highway	1,027,647.62	982,433.08	930,000.00	52,433.08
Licenses, Fees, and Permits				
Officer Fees	-	-	4,750.00	(4,750.00)
Other Receipts				
Miscellaneous	8,428.11	16,764.83	-	16,764.83
Total Receipts	4,932,019.43	4,984,271.47	\$ 5,101,517.00	\$ (117,245.53)

MONTGOMERY COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures				
Public Works				
Personal Services	\$ 1,333,080.61	\$ 1,320,098.30	\$ 1,434,100.00	\$ (114,001.70)
Contractual Services	302,159.44	324,107.70	290,000.00	34,107.70
Commodities	2,873,576.65	2,268,959.69	3,000,000.00	(731,040.31)
Capital Outlay	213,500.00	300,390.99	250,000.00	50,390.99
Total Public Works	<u>4,722,316.70</u>	<u>4,213,556.68</u>	<u>4,974,100.00</u>	<u>(760,543.32)</u>
Operating Transfers to				
Special Highway Fund	400,000.00	700,000.00	-	700,000.00
Special Machinery Fund	200,000.00	200,000.00	200,000.00	-
Total Transfers	<u>600,000.00</u>	<u>900,000.00</u>	<u>200,000.00</u>	<u>700,000.00</u>
Total Expenditures	<u>5,322,316.70</u>	<u>5,113,556.68</u>	<u>\$ 5,174,100.00</u>	<u>\$ (60,543.32)</u>
Receipts Over(Under) Expenditures	(390,297.27)	(129,285.21)		
Unencumbered Cash, Beginning	<u>665,740.50</u>	<u>275,443.23</u>		
Unencumbered Cash, Ending	<u>\$ 275,443.23</u>	<u>\$ 146,158.02</u>		

MONTGOMERY COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 407,658.90	\$ 403,655.50	\$ 421,050.00	\$ (17,394.50)
Delinquent Tax	5,855.45	8,445.28	2,990.00	5,455.28
Motor Vehicle Tax	28,182.52	28,837.32	27,158.00	1,679.32
Recreational Vehicle Tax	514.58	530.66	478.00	52.66
16/20 M Truck Tax	1,028.54	1,033.45	1,143.00	(109.55)
Commercial Vehicle Tax	1,307.27	1,182.89	1,402.00	(219.11)
Watercraft Tax	208.34	218.04	221.00	(2.96)
Rental Excise Tax	21.12	10.08	10.00	0.08
Other Receipts				
Miscellaneous	45.00	20.00	-	20.00
Total Receipts	444,821.72	443,933.22	\$ 454,452.00	\$ (10,518.78)
Expenditures				
Public Safety				
Personal Services	77,660.57	127,500.85	\$ 110,000.00	\$ 17,500.85
Contractual Services	186,525.72	127,117.79	170,000.00	(42,882.21)
Commodities	29,567.71	49,649.02	78,500.00	(28,850.98)
Capital Outlay	69,946.27	190,878.85	197,179.00	(6,300.15)
Total Public Works	363,700.27	495,146.51	555,679.00	(60,532.49)
Operating Transfers to				
Special Rural Fire Equipment Fund	100,000.00	45,000.00	25,000.00	20,000.00
Total Expenditures	463,700.27	540,146.51	\$ 580,679.00	\$ (40,532.49)
Receipts Over(Under) Expenditures	(18,878.55)	(96,213.29)		
Unencumbered Cash, Beginning	219,212.90	200,334.35		
Unencumbered Cash, Ending	\$ 200,334.35	\$ 104,121.06		

MONTGOMERY COUNTY, KANSAS
RURAL FIRE EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 4,327.43	\$ 3,156.92	\$ 3,322.00	\$ (165.08)
Delinquent Tax	88.65	119.12	23.00	96.12
Motor Vehicle Tax	374.12	243.03	298.00	(54.97)
Recreational Vehicle Tax	7.32	4.33	5.00	(0.67)
16/20 M Truck Tax	70.36	(0.33)	13.00	(13.33)
Commercial Vehicle Tax	2.97	11.73	15.00	(3.27)
Watercraft Tax	-	2.24	2.00	0.24
Rental Excise Tax	0.51	0.07	-	0.07
Total Receipts	4,871.36	3,537.11	\$ 3,678.00	\$ (140.89)
Expenditures				
Public Safety				
Contractual Services	3,124.18	2,483.00	\$ 5,000.00	\$ (2,517.00)
Health Insurance	-	-	5,000.00	(5,000.00)
KPERS	-	-	1,000.00	(1,000.00)
Social Security	-	-	3,000.00	(3,000.00)
Unemployment	-	1,167.04	10,000.00	(8,832.96)
Workmen's Compensation	-	375.00	-	375.00
Total Public Safety	3,124.18	4,025.04	24,000.00	(19,974.96)
Total Expenditures	3,124.18	4,025.04	\$ 24,000.00	\$ (19,974.96)
Receipts Over(Under) Expenditures	1,747.18	(487.93)		
Unencumbered Cash, Beginning	25,933.10	27,680.28		
Unencumbered Cash, Ending	\$ 27,680.28	\$ 27,192.35		

MONTGOMERY COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ (1,524.44)	\$ 153,244.43	\$ 164,069.00	\$ (10,824.57)
Delinquent Tax	3,764.65	3,607.74	3,000.00	607.74
Motor Vehicle Tax	13,456.21	2,733.17	-	2,733.17
Recreational Vehicle Tax	183.70	40.04	-	40.04
16/20 M Truck Tax	322.01	304.24	-	304.24
Commercial Vehicle Tax	529.94	19.63	-	19.63
Watercraft Tax	73.48	(0.35)	-	(0.35)
Rental Excise Tax	97.43	34.82	79.00	(44.18)
In Lieu of Tax	19.98	19.86	20.00	(0.14)
Neighborhood Revitalization Rebates	-	(623.39)	-	(623.39)
Total Receipts	16,922.96	159,380.19	\$ 167,168.00	\$ (7,787.81)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	326,286.58	111,193.60	\$ 307,729.00	\$ (196,535.40)
Total Expenditures	326,286.58	111,193.60	\$ 307,729.00	\$ (196,535.40)
Receipts Over(Under) Expenditures	(309,363.62)	48,186.59		
Unencumbered Cash, Beginning	458,069.98	148,706.36		
Unencumbered Cash, Ending	\$ 148,706.36	\$ 196,892.95		

MONTGOMERY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 14,260.28	\$ 14,893.64	\$ 30,000.00	\$ (15,106.36)
Total Receipts	14,260.28	14,893.64	\$ 30,000.00	\$ (15,106.36)
Expenditures				
Health				
Contractual Services	10,040.00	14,435.62	\$ 31,250.00	\$ (16,814.38)
Total Expenditures	10,040.00	14,435.62	\$ 31,250.00	\$ (16,814.38)
Receipts Over(Under) Expenditures	4,220.28	458.02		
Unencumbered Cash, Beginning	1,250.00	5,470.28		
Unencumbered Cash, Ending	\$ 5,470.28	\$ 5,928.30		

MONTGOMERY COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 690,217.49	\$ 901,871.17	\$ 959,725.00	\$ (57,853.83)
Delinquent Tax	18,529.55	24,035.40	10,000.00	14,035.40
Motor Vehicle Tax	69,021.70	64,131.61	58,460.00	5,671.61
Recreational Vehicle Tax	941.69	920.03	773.00	147.03
16/20 M Truck Tax	1,286.06	1,650.74	1,480.00	170.74
Commercial Vehicle Tax	2,854.34	2,276.64	2,465.00	(188.36)
Watercraft Tax	397.76	345.25	369.00	(23.75)
Rental Excise Tax	481.48	482.55	425.00	57.55
In Lieu of Tax	250.43	83.89	-	83.89
Neighborhood Revitalization Rebates	(2,793.40)	(3,646.95)	(3,795.00)	148.05
Other Receipts				
Miscellaneous Receipts	-	(0.04)	-	(0.04)
Total Receipts	781,187.10	992,150.29	\$ 1,029,902.00	\$ (37,751.71)
Expenditures				
Public Works				
Personal Services	183,667.05	253,516.57	\$ 180,260.00	\$ 73,256.57
Contractual Services	155,794.20	44,698.55	1,800,000.00	(1,755,301.45)
Commodities	153,242.27	247,926.75	156,400.00	91,526.75
Total Expenditures	492,703.52	546,141.87	\$ 2,136,660.00	\$ (1,590,518.13)
Receipts Over(Under) Expenditures	288,483.58	446,008.42		
Unencumbered Cash, Beginning	895,426.71	1,183,910.29		
Unencumbered Cash, Ending	\$ 1,183,910.29	\$ 1,629,918.71		

MONTGOMERY COUNTY, KANSAS
SPECIAL LIABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 15,902.58	\$ 6,587.62	\$ 7,075.00	\$ (487.38)
Delinquent Tax	426.39	537.49	400.00	137.49
Motor Vehicle Tax	1,409.89	1,428.31	1,359.00	69.31
Recreational Vehicle Tax	19.27	20.39	18.00	2.39
16/20 M Truck Tax	31.62	32.44	34.00	(1.56)
Commercial Vehicle Tax	56.36	52.11	57.00	(4.89)
Watercraft Tax	7.69	7.85	9.00	(1.15)
Rental Excise Tax	10.09	10.47	8.00	2.47
In Lieu of Tax	3.97	1.64	-	1.64
Neighborhood Revitalization Rebates	(64.43)	(27.43)	(26.00)	(1.43)
Total Receipts	17,803.43	8,650.89	\$ 8,934.00	\$ (283.11)
Expenditures				
General Government				
Contractual Services	25,250.00	25,250.00	\$ 20,000.00	\$ 5,250.00
Total Expenditures	25,250.00	25,250.00	\$ 20,000.00	\$ 5,250.00
Receipts Over(Under) Expenditures	(7,446.57)	(16,599.11)		
Unencumbered Cash, Beginning	13,233.19	5,786.62		
Unencumbered Cash, Ending	\$ 5,786.62	\$ (10,812.49)		

MONTGOMERY COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 14,260.29	\$ 14,893.63	\$ 20,000.00	\$ (5,106.37)
Total Receipts	14,260.29	14,893.63	\$ 20,000.00	\$ (5,106.37)
Expenditures				
Culture and Recreation				
Contractual Services	14,255.91	10,169.69	\$ 20,000.00	\$ (9,830.31)
Total Expenditures	14,255.91	10,169.69	\$ 20,000.00	\$ (9,830.31)
Receipts Over(Under) Expenditures	4.38	4,723.94		
Unencumbered Cash, Beginning	(0.02)	4.36		
Unencumbered Cash, Ending	\$ 4.36	\$ 4,728.30		

MONTGOMERY COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 337,772.65	\$ 292,480.88	\$ 375,000.00	\$ (82,519.12)
Total Receipts	337,772.65	292,480.88	\$ 375,000.00	\$ (82,519.12)
Expenditures				
Economic Development				
Contractual Services	337,763.89	292,489.64	\$ 375,000.00	\$ (82,510.36)
Total Expenditures	337,763.89	292,489.64	\$ 375,000.00	\$ (82,510.36)
Receipts Over(Under) Expenditures	8.76	(8.76)		
Unencumbered Cash, Beginning	-	8.76		
Unencumbered Cash, Ending	\$ 8.76	\$ -		

MONTGOMERY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	10,371.09	10,371.09
Unencumbered Cash, Ending	\$ 10,371.09	\$ 10,371.09

MONTGOMERY COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	\$ -	\$ -	\$ 200,000.00	\$ (200,000.00)
No Fund Warrants Fund	-	-	15,651.00	(15,651.00)
Total Receipts	-	-	\$ 215,651.00	\$ (215,651.00)
Expenditures				
General Government				
Contractual Services	247,841.58	11,445.00	\$ 1,126,606.00	\$ (1,115,161.00)
Total Expenditures	247,841.58	11,445.00	\$ 1,126,606.00	\$ (1,115,161.00)
Receipts Over(Under) Expenditures	(247,841.58)	(11,445.00)		
Unencumbered Cash, Beginning	710,954.52	463,112.94		
Unencumbered Cash, Ending	\$ 463,112.94	\$ 451,667.94		

MONTGOMERY COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from:				
General Fund	\$ -	\$ 5,200.00	\$ -	\$ 5,200.00
Noxious Weed Fund	60,000.00	29,800.00	-	29,800.00
Total Receipts	60,000.00	35,000.00	\$ -	\$ 35,000.00
Expenditures				
Agriculture				
Capital Outlay	-	-	\$ 5,525.00	\$ (5,525.00)
Total Expenditures	-	-	\$ 5,525.00	\$ (5,525.00)
Receipts Over(Under) Expenditures	60,000.00	35,000.00		
Unencumbered Cash, Beginning	5,524.72	65,524.72		
Unencumbered Cash, Ending	\$ 65,524.72	\$ 100,524.72		

MONTGOMERY COUNTY, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Aid	\$ 17,562.40	\$ -
State Aid	232,272.47	190,979.06
Operating Transfers from Road and Bridge Fund	400,000.00	700,000.00
Total Receipts	649,834.87	890,979.06
Expenditures		
Public Works		
Commodities	-	125,082.50
Total Expenditures	-	125,082.50
Receipts Over(Under) Expenditures	649,834.87	765,896.56
Unencumbered Cash, Beginning	49,268.13	699,103.00
Unencumbered Cash, Ending	\$ 699,103.00	\$ 1,464,999.56

MONTGOMERY COUNTY, KANSAS
SPECIAL MACHINERY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	\$ 200,000.00	\$ 200,000.00
Total Receipts	200,000.00	200,000.00
Expenditures		
Public Works Capital Outlay	351,640.61	204,743.00
Total Expenditures	351,640.61	204,743.00
Receipts Over(Under) Expenditures	(151,640.61)	(4,743.00)
Unencumbered Cash, Beginning	407,701.01	256,060.40
Unencumbered Cash, Ending	\$ 256,060.40	\$ 251,317.40

MONTGOMERY COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Rural Fire District No. 1 Fund	\$ 100,000.00	\$ 45,000.00	\$ 25,000.00	\$ (20,000.00)
Total Receipts	100,000.00	45,000.00	\$ 25,000.00	\$ (20,000.00)
Expenditures				
Public Safety Capital Outlay	-	-	\$ 101,971.00	\$ (101,971.00)
Total Expenditures	-	-	\$ 101,971.00	\$ (101,971.00)
Receipts Over(Under) Expenditures	100,000.00	45,000.00		
Unencumbered Cash, Beginning	31,970.88	131,970.88		
Unencumbered Cash, Ending	\$ 131,970.88	\$ 176,970.88		

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 1 FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Wastewater		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	13,315.88	13,315.88
Unencumbered Cash, Ending	\$ 13,315.88	\$ 13,315.88

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 2 FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ 69,016.32
Reimbursed Expense	-	8,028.46
Total Receipts	-	77,044.78
Expenditures		
Wastewater		
Contractual Services	-	16,056.92
Total Expenditures	-	16,056.92
Receipts Over(Under) Expenditures	-	60,987.86
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 60,987.86

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 5 SPECIAL ASSESSMENTS FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Delinquent Tax	\$ 114.40	\$ 200.20
Special Assessments	316.45	393.45
Total Receipts	430.85	593.65
Expenditures		
Special Assessments Refunded	399.30	947.50
Total Expenditures	399.30	947.50
Receipts Over(Under) Expenditures	31.55	(353.85)
Unencumbered Cash, Beginning	322.30	353.85
Unencumbered Cash, Ending	\$ 353.85	\$ -

MONTGOMERY COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Public Safety				
Contractual Services	2,284.69	-	\$ 2,568.00	\$ (2,568.00)
Total Expenditures	2,284.69	-	\$ 2,568.00	\$ (2,568.00)
Receipts Over(Under) Expenditures	(2,284.69)	-		
Unencumbered Cash, Beginning	2,568.29	283.60		
Unencumbered Cash, Ending	\$ 283.60	\$ 283.60		

MONTGOMERY COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 235,906.11	\$ 252,097.62
Operating Transfers from General Fund	35,130.31	-
Total Receipts	271,036.42	252,097.62
Expenditures		
General Government		
Personal Services	216,947.49	195,308.21
Contractual Services	34,703.93	38,288.13
Total General Government	251,651.42	233,596.34
Operating Transfers to General Fund	-	4,251.04
Total Expenditures	251,651.42	237,847.38
Receipts Over(Under) Expenditures	19,385.00	14,250.24
Unencumbered Cash, Beginning	(8,272.20)	11,112.80
Unencumbered Cash, Ending	\$ 11,112.80	\$ 25,363.04

MONTGOMERY COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Cash		
Licenses, Fees, and Permits		
Officer Fees	\$ 6,483.50	\$ 7,870.00
Use of Money and Property		
Interest on Investments	286.26	72.91
	<u>6,769.76</u>	<u>7,942.91</u>
Total Receipts		
	<u>6,769.76</u>	<u>7,942.91</u>
Expenditures		
General Government		
Commodities	14,498.26	12,276.38
	<u>14,498.26</u>	<u>12,276.38</u>
Total Expenditures		
	<u>14,498.26</u>	<u>12,276.38</u>
Receipts Over(Under) Expenditures	(7,728.50)	(4,333.47)
Unencumbered Cash, Beginning	19,381.11	11,652.61
	<u>19,381.11</u>	<u>11,652.61</u>
Unencumbered Cash, Ending	\$ 11,652.61	\$ 7,319.14
	<u>\$ 11,652.61</u>	<u>\$ 7,319.14</u>

MONTGOMERY COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,365.00	\$ 845.00
Total Receipts	1,365.00	845.00
Expenditures		
Public Safety		
Commodities	906.51	-
Total Expenditures	906.51	-
Receipts Over(Under) Expenditures	458.49	845.00
Unencumbered Cash, Beginning	5,613.12	6,071.61
Unencumbered Cash, Ending	\$ 6,071.61	\$ 6,916.61

MONTGOMERY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 25,870.00	\$ 31,482.00
Use of Money and Property		
Interest on Investments	670.55	308.20
	<u>26,540.55</u>	<u>31,790.20</u>
Total Receipts		
	<u>26,540.55</u>	<u>31,790.20</u>
Expenditures		
General Government		
Contractual Services	45,449.18	20,108.05
	<u>45,449.18</u>	<u>20,108.05</u>
Total Expenditures		
	<u>45,449.18</u>	<u>20,108.05</u>
Receipts Over(Under) Expenditures	(18,908.63)	11,682.15
Unencumbered Cash, Beginning	56,053.36	37,144.73
	<u>56,053.36</u>	<u>37,144.73</u>
Unencumbered Cash, Ending	\$ 37,144.73	\$ 48,826.88
	<u>\$ 37,144.73</u>	<u>\$ 48,826.88</u>

MONTGOMERY COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 6,483.50	\$ 7,870.00
Use of Money and Property		
Interest on Investments	470.03	46.25
	<u>6,953.53</u>	<u>7,916.25</u>
Total Receipts		
	<u>6,953.53</u>	<u>7,916.25</u>
Expenditures		
General Government		
Commodities	30,000.00	2,666.67
	<u>30,000.00</u>	<u>2,666.67</u>
Total Expenditures		
	<u>30,000.00</u>	<u>2,666.67</u>
Receipts Over(Under) Expenditures	(23,046.47)	5,249.58
Unencumbered Cash, Beginning	27,987.05	4,940.58
	<u>27,987.05</u>	<u>4,940.58</u>
Unencumbered Cash, Ending	\$ 4,940.58	\$ 10,190.16
	<u>\$ 4,940.58</u>	<u>\$ 10,190.16</u>

MONTGOMERY COUNTY, KANSAS
COMMUNITY CORRECTIONS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
State Grant	\$ 361,181.51	\$ 364,057.13
Other Receipts		
Miscellaneous	9,508.50	8,505.00
	<u>370,690.01</u>	<u>372,562.13</u>
Total Receipts		
Expenditures		
Public Safety		
Personal Services	98,286.31	242,285.22
Contractual Services	146,219.33	18,973.25
Commodities	4,850.52	6,716.94
Health Insurance	81,724.30	70,049.40
KPERs	19,748.17	18,607.16
Social Security	14,731.82	15,571.16
Unemployment	878.83	1,466.85
Workmen's Compensation	5,980.28	7,565.19
	<u>372,419.56</u>	<u>381,235.17</u>
Total Expenditures		
Receipts Over(Under) Expenditures	(1,729.55)	(8,673.04)
Unencumbered Cash, Beginning	119,907.78	118,178.23
Unencumbered Cash, Ending	<u>\$ 118,178.23</u>	<u>\$ 109,505.19</u>

MONTGOMERY COUNTY, KANSAS
D.A.R.E GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	19.32	19.32
Unencumbered Cash, Ending	\$ 19.32	\$ 19.32

MONTGOMERY COUNTY, KANSAS
VICTIM WITNESS PROGRAM FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	162.17	162.17
Unencumbered Cash, Ending	\$ 162.17	\$ 162.17

MONTGOMERY COUNTY, KANSAS
INDIGENT INMATES - DOC FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Commodities	-	-
Total Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	919.60	919.60
Unencumbered Cash, Ending	\$ 919.60	\$ 919.60

MONTGOMERY COUNTY, KANSAS
CDBG MICRO LOAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 1,660.04	\$ 556.55
Loan Repayment	3,433.14	6,087.00
Total Receipts	5,093.18	6,643.55
Expenditures		
Economic Development		
Contractual Services	25,000.00	88,080.00
Total Expenditures	25,000.00	88,080.00
Receipts Over(Under) Expenditures	(19,906.82)	(81,436.45)
Unencumbered Cash, Beginning	105,440.21	85,533.39
Unencumbered Cash, Ending	\$ 85,533.39	\$ 4,096.94

MONTGOMERY COUNTY, KANSAS
FEMA - FLOOD BUYOUT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	6,035.32	6,035.32
Unencumbered Cash, Ending	\$ 6,035.32	\$ 6,035.32

MONTGOMERY COUNTY, KANSAS
HMTA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	124.25	124.25
Unencumbered Cash, Ending	\$ 124.25	\$ 124.25

MONTGOMERY COUNTY, KANSAS
FEMA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	19,053.49	19,053.49
Unencumbered Cash, Ending	\$ 19,053.49	\$ 19,053.49

MONTGOMERY COUNTY, KANSAS
EDA GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,176.42	1,176.42
Unencumbered Cash, Ending	\$ 1,176.42	\$ 1,176.42

MONTGOMERY COUNTY, KANSAS
CDBG - RURAL WATER DISTRICT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Economic Development		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1.00	1.00
Unencumbered Cash, Ending	\$ 1.00	\$ 1.00

MONTGOMERY COUNTY, KANSAS
EMERGENCY PREPAREDNESS PLANNING GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 30,077.00	\$ -
Total Receipts	30,077.00	-
Expenditures		
Public Safety		
Contractual Services	15.33	432.94
Commodities	100,866.71	6,696.36
Total Expenditures	100,882.04	7,129.30
Receipts Over(Under) Expenditures	(70,805.04)	(7,129.30)
Unencumbered Cash, Beginning	92,236.70	21,431.66
Unencumbered Cash, Ending	\$ 21,431.66	\$ 14,302.36

MONTGOMERY COUNTY, KANSAS
JUVENILE JUSTICE AUTHORITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	498.45	498.45
Unencumbered Cash, Ending	\$ 498.45	\$ 498.45

MONTGOMERY COUNTY, KANSAS
JJA - CASE MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 133,541.08	\$ 67,802.19
Total Receipts	133,541.08	67,802.19
Expenditures		
Public Safety		
Personal Services	74,152.82	47,151.18
Contractual Services	16,345.30	9,926.17
Commodities	888.03	564.96
Capital Outlay	2,937.15	8,796.45
Health Insurance	28,359.37	22,687.88
Total Expenditures	122,682.67	89,126.64
Receipts Over(Under) Expenditures	10,858.41	(21,324.45)
Unencumbered Cash, Beginning	29,512.53	40,370.94
Unencumbered Cash, Ending	\$ 40,370.94	\$ 19,046.49

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE INTAKE/ASSESSMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 151,967.51	\$ 154,927.83
Total Receipts	151,967.51	154,927.83
Expenditures		
Public Safety		
Personal Services	68,653.72	66,763.18
Contractual Services	24,541.47	20,330.38
Commodities	2,211.25	1,515.25
Capital Outlay	3,102.35	2,640.47
Health Insurance	36,949.49	40,525.42
Total Expenditures	135,458.28	131,774.70
Receipts Over(Under) Expenditures	16,509.23	23,153.13
Unencumbered Cash, Beginning	(61.29)	16,447.94
Unencumbered Cash, Ending	\$ 16,447.94	\$ 39,601.07

MONTGOMERY COUNTY, KANSAS
SRS - JUVENILE SUPPORT AND RESOURCE MGMT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Personal Services	(949.81)	-
Total Expenditures	(949.81)	-
Receipts Over(Under) Expenditures	949.81	-
Unencumbered Cash, Beginning	(949.81)	-
Unencumbered Cash, Ending	\$ -	\$ -

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE INTENSIVE SUPERVISION FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 131,833.70	\$ 128,402.44
Total Receipts	131,833.70	128,402.44
Expenditures		
Public Safety		
Personal Services	66,840.08	68,110.00
Contractual Services	10,634.43	11,524.01
Commodities	1,013.23	753.15
Capital Outlay	2,174.93	6,405.66
Health Insurance	33,026.52	37,650.33
Total Expenditures	113,689.19	124,443.15
Receipts Over(Under) Expenditures	18,144.51	3,959.29
Unencumbered Cash, Beginning	5,934.19	24,078.70
Unencumbered Cash, Ending	\$ 24,078.70	\$ 28,037.99

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE IMMEDIATE INTERVENTION FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 69,605.09	\$ 65,510.08
Other Receipts		
Miscellaneous	1,090.00	635.00
Total Receipts	70,695.09	66,145.08
Expenditures		
Public Safety		
Personal Services	51,361.97	39,661.54
Contractual Services	8,451.02	3,956.48
Commodities	617.17	727.18
Capital Outlay	1,327.08	1,046.04
Health Insurance	11,402.96	3,409.23
Total Expenditures	73,160.20	48,800.47
Receipts Over(Under) Expenditures	(2,465.11)	17,344.61
Unencumbered Cash, Beginning	7,164.24	4,699.13
Unencumbered Cash, Ending	\$ 4,699.13	\$ 22,043.74

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE DAY REPORTING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 10,069.25	\$ 30,207.75
Total Receipts	10,069.25	30,207.75
Expenditures		
Public Safety		
Personal Services	4,550.39	7,815.38
Contractual Services	-	141.00
Health Insurance	675.50	3,679.58
Total Expenditures	5,225.89	11,635.96
Receipts Over(Under) Expenditures	4,843.36	18,571.79
Unencumbered Cash, Beginning	-	4,843.36
Unencumbered Cash, Ending	\$ 4,843.36	\$ 23,415.15

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE ADOLESCENT TREATMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ 39,804.25
Total Receipts	-	39,804.25
Expenditures		
Public Safety		
Contractual Services	-	39,804.25
Total Expenditures	-	39,804.25
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE PROGRAM SPECIALIST FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ 38,028.76
Total Receipts	-	38,028.76
Expenditures		
Public Safety		
Personal Services	-	8,107.53
Contractual Services	-	354.15
Health Insurance	-	1,486.78
Total Expenditures	-	9,948.46
Receipts Over(Under) Expenditures	-	28,080.30
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 28,080.30

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE IN HOME THERAPY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ 23,928.50
Total Receipts	-	23,928.50
Expenditures		
Public Safety		
Contractual Services	-	23,928.50
Total Expenditures	-	23,928.50
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

MONTGOMERY COUNTY, KANSAS
CORONAVIRUS RELIEF GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 6,677,793.00
Total Receipts	-	6,677,793.00
Expenditures		
Public Safety		
Contractual Services	-	6,677,484.90
Total Expenditures	-	6,677,484.90
Receipts Over(Under) Expenditures	-	308.10
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 308.10

MONTGOMERY COUNTY, KANSAS
OTHER GRANTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 18,010.00	\$ 149,323.30
State Grants	-	8,099.22
Total Receipts	18,010.00	157,422.52
Expenditures		
Public Safety		
Contractual Services	46,146.14	123,778.28
Total Expenditures	46,146.14	123,778.28
Receipts Over(Under) Expenditures	(28,136.14)	33,644.24
Unencumbered Cash, Beginning	-	(28,136.14)
Unencumbered Cash, Ending	\$ (28,136.14)	\$ 5,508.10

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 4 BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Interest on Investments	\$ 54.59	\$ 26.38	\$ -	\$ 26.38
Total Receipts	54.59	26.38	\$ -	\$ 26.38
Expenditures				
Debt Service				
Contractual Services	-	-	\$ -	\$ -
Total Expenditures	-	-	\$ -	\$ -
Receipts Over(Under) Expenditures	54.59	26.38		
Unencumbered Cash, Beginning	2,913.14	2,967.73		
Unencumbered Cash, Ending	\$ 2,967.73	\$ 2,994.11		

MONTGOMERY COUNTY, KANSAS
NO FUND WARRANTS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ (626.75)	\$ (4.39)	\$ -	\$ (4.39)
Delinquent Tax	14.19	5.59	-	5.59
Operating Transfers from General Funds	600.21	-	-	-
Total Receipts	(12.35)	1.20	\$ -	\$ 1.20
Expenditures				
Operating Transfers to Risk Management Reserve Fund	-	-	\$ 15,651.00	\$ (15,651.00)
Total Expenditures	-	-	\$ 15,651.00	\$ (15,651.00)
Receipts Over(Under) Expenditures	(12.35)	1.20		
Unencumbered Cash, Beginning	15,450.68	15,438.33		
Unencumbered Cash, Ending	\$ 15,438.33	\$ 15,439.53		

MONTGOMERY COUNTY, KANSAS
JUDICIAL CENTER CAPITAL PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	62,218.64	62,218.64
Unencumbered Cash, Ending	\$ 62,218.64	\$ 62,218.64

MONTGOMERY COUNTY, KANSAS
SOLID WASTE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Utility Collections	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Sanitation				
Contractual Services	-	-	\$ 55,529.00	\$ (55,529.00)
Total Expenditures	-	-	\$ 55,529.00	\$ (55,529.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	55,529.37	55,529.37		
Unencumbered Cash, Ending	\$ 55,529.37	\$ 55,529.37		

MONTGOMERY COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Court Fees	\$ 3,108.10	\$ 2,034.58
Total Receipts	3,108.10	2,034.58
Expenditures		
General Government		
Commodities	3,339.10	1,600.64
Total Expenditures	3,339.10	1,600.64
Receipts Over(Under) Expenditures	(231.00)	433.94
Unencumbered Cash, Beginning	898.54	667.54
Unencumbered Cash, Ending	\$ 667.54	\$ 1,101.48

MONTGOMERY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State Grants	\$ -	\$ 4,000.86	\$ -	\$ 4,000.86
Other Receipts				
Sale of Confiscations	33,872.80	2,715.00	90,000.00	(87,285.00)
Total Receipts	33,872.80	6,715.86	\$ 90,000.00	\$ (83,284.14)
Expenditures				
Public Safety				
Contractual Services	1,370.40	1,104.50	\$ 93,936.00	\$ (92,831.50)
Commodities	8,188.81	8,113.27	-	8,113.27
Total Expenditures	9,559.21	9,217.77	\$ 93,936.00	\$ (84,718.23)
Receipts Over(Under) Expenditures	24,313.59	(2,501.91)		
Unencumbered Cash, Beginning	3,936.42	28,250.01		
Unencumbered Cash, Ending	\$ 28,250.01	\$ 25,748.10		

MONTGOMERY COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 14,709.50	\$ 11,876.00
Total Receipts	14,709.50	11,876.00
Expenditures		
Public Safety		
Commodities	4,697.60	4,273.77
Total Expenditures	4,697.60	4,273.77
Receipts Over(Under) Expenditures	10,011.90	7,602.23
Unencumbered Cash, Beginning	4,845.45	14,857.35
Unencumbered Cash, Ending	\$ 14,857.35	\$ 22,459.58

MONTGOMERY COUNTY, KANSAS
VIN FEES FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	\$ 40,244.48	\$ 33,928.99	\$ 60,000.00	\$ (26,071.01)
Total Receipts	40,244.48	33,928.99	\$ 60,000.00	\$ (26,071.01)
Expenditures				
Public Safety				
Contractual Services	23,500.00	-	\$ 20,000.00	\$ (20,000.00)
Commodities	29,534.91	3,006.81	86,230.00	(83,223.19)
Total Expenditures	53,034.91	3,006.81	\$ 106,230.00	\$ (103,223.19)
Receipts Over(Under) Expenditures	(12,790.43)	30,922.18		
Unencumbered Cash, Beginning	69,710.30	56,919.87		
Unencumbered Cash, Ending	\$ 56,919.87	\$ 87,842.05		

MONTGOMERY COUNTY, KANSAS
DIVERSION FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,697.00	\$ 5,104.00
Total Receipts	11,697.00	5,104.00
Expenditures		
General Government		
Commodities	6,707.57	19,651.26
Operating Transfers to General Fund	19,113.43	-
Total Expenditures	25,821.00	19,651.26
Receipts Over(Under) Expenditures	(14,124.00)	(14,547.26)
Unencumbered Cash, Beginning	35,800.93	21,676.93
Unencumbered Cash, Ending	\$ 21,676.93	\$ 7,129.67

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
General Fund-Caney City	\$ -	\$ 335,819.69	\$ 335,819.69	\$ -
Employee Benefits	-	136,281.75	136,281.75	-
Industrial	-	25.92	25.92	-
Library	-	65,714.03	65,714.03	-
Fire Law Enforcement Ambulance	-	57,265.25	57,265.25	-
Special City & County Highway	-	9,361.22	9,361.22	-
General Fund-Cherryvale	1,287.90	510,284.48	511,572.38	-
Employee Benefits	-	4.06	4.06	-
Industrial	-	0.48	0.48	-
Library	151.20	60,488.41	60,639.61	-
Fire Law Enforcement Ambulance	-	1.60	1.60	-
Nuisance	187.50	1,615.00	1,455.00	347.50
Special City & County Highway	-	10,139.77	10,139.77	-
Special Liability	-	0.33	0.33	-
General Fund-Coffeyville	-	2,338,924.39	2,338,924.39	-
Library	-	371,835.24	371,835.24	-
Nuisance	19,191.72	47,392.56	47,188.47	19,395.81
Special City & County Highway	-	44,070.88	44,070.88	-
General Fund-Dearing City	-	10,969.98	10,969.98	-
Special City & County Highway	-	1,809.83	1,809.83	-
General Fund-Elk City	-	52,303.53	52,303.53	-
Employee Benefits	-	13.95	13.95	-
Special Fire Equipment	-	781.59	781.59	-
Nuisance	650.00	1,837.27	1,037.27	1,450.00
Special City & County Highway	-	1,385.09	1,385.09	-
General Fund-Havana City	-	13,714.94	13,714.94	-
Sewer	32.00	3,118.06	2,436.06	714.00
Nuisance	258.00	400.00	258.00	400.00
Special City & County Highway	-	498.87	498.87	-
General Fund-Independence	644.02	1,658,756.08	1,658,720.42	679.68
Employee Benefits	308.30	794,576.06	794,612.75	271.61
Industrial	4.30	11,250.10	11,244.85	9.55
Library	96.06	254,323.09	254,323.07	96.08
Special Liability	32.82	89,511.42	89,511.38	32.86
Bond and Interest	-	9,611.47	9,611.47	-
Paving	2,858.04	5,001.61	5,716.12	2,143.53
Sewer	1,347.68	2,354.37	2,695.38	1,006.67
Nuisance	1,450.00	4,450.00	5,200.00	700.00
Special City & County Highway	-	40,438.35	40,438.35	-
Library Employee Benefits	-	(14.12)	-	(14.12)
General Fund-Liberty City	-	22,071.39	22,071.39	-
Sewer	-	863.34	846.84	16.50
Special City & County Highway	-	521.71	521.71	-
General Fund-Tyro City	-	16,646.86	16,646.86	-
Employee Benefits	-	3.63	3.63	-
Sewer	2,332.00	7,524.00	7,732.00	2,124.00
Special City & County Highway	-	933.50	933.50	-
Noxious Weed	-	10.08	10.08	-
Subtotal Cities	30,831.54	6,994,891.11	6,996,348.98	29,373.67

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships:				
General Fund-Caney TWP	\$ 1,909.36	\$ 347.32	\$ -	\$ 2,256.68
General Fund-Cherokee TWP	312.09	6,607.35	-	6,919.44
Township Hall	309.72	9,402.36	5,000.00	4,712.08
General Fund-Cherry TWP	2,140.57	0.99	-	2,141.56
General Fund-Drum Creek TWP	5,400.29	4,779.17	5,000.00	5,179.46
General Fund-Indep TWP	4,673.31	-	-	4,673.31
General Fund-Liberty TWP	2,423.75	1,691.32	803.97	3,311.10
Township Hall	4,124.89	340.05	4,196.03	268.91
General Fund-Louisburg TWP	-	5,694.24	5,694.24	-
Fire Protection	-	9,129.43	9,129.43	-
Township Hall	-	8,994.01	8,994.01	-
General Fund-Parker TWP	-	8,527.61	6,913.21	1,614.40
Township Hall	-	6,296.31	3,086.79	3,209.52
General Fund-Rutland TWP	2.03	-	-	2.03
Township Hall	6.74	-	-	6.74
General Fund-Sycamore TWP	5,542.19	3,456.85	8,529.30	469.74
Township Hall	5,192.12	5,487.64	9,970.70	709.06
General Fund-West Cherry	3,035.68	58.30	-	3,093.98
Subtotal Townships	35,072.74	70,812.95	67,317.68	38,568.01
Schools:				
General Fund - USD 283	63.86	111,675.68	111,692.94	46.60
Bond and Interest	-	1,435.88	1,435.88	-
Supplemental General	-	210,786.07	210,786.07	-
Capital Outlay	(5,744.08)	9,243.55	3,499.47	-
General Fund - USD 436	109.42	899,155.91	899,187.42	77.91
Recreation Commission	-	136,676.41	136,676.41	-
Rec Comm Employee Benefits	-	18,949.14	18,949.14	-
Bond and Interest	-	389,615.52	389,615.52	-
Capital Outlay	-	415,976.99	415,976.99	-
Supplemental General	-	896,841.89	896,841.89	-
General Fund - USD 445	85.87	2,337,332.24	2,337,364.79	53.32
Capital Outlay	-	662,000.02	662,000.02	-
Bond and Interest	-	659,971.26	659,971.26	-
Recreation Commission	-	354,376.03	354,376.03	-
Rec Comm Employee Benefits	-	107,004.95	107,004.95	-
Supplemental General	-	1,946,825.14	1,946,825.14	-
General Fund - USD 446	627.88	1,957,037.85	1,955,253.80	2,411.93
Capital Outlay	85.15	483,562.52	483,562.87	84.80
Recreation Commission	81.09	497,326.05	497,328.26	78.88
Rec Comm Employee Benefit	20.28	124,812.11	124,812.66	19.73
Library	49.71	305,263.25	305,264.63	48.33
Bond and Interest	87.52	537,525.78	537,546.31	66.99
Supplemental General	310.47	1,940,467.16	1,940,446.51	331.12
General Fund - USD 447	534.29	309,091.34	309,540.63	85.00
Capital Outlay	159.99	158,255.07	158,415.06	-
Recreation Commission	60.00	62,807.96	62,867.96	-
Rec Comm Employee Benefit	-	0.05	0.05	-
Bond and Interest	-	532.24	591.25	(59.01)
Supplemental General	384.86	393,034.85	393,419.71	-
General Fund - USD 461	19.93	112,279.66	112,282.64	16.95
Capital Outlay	-	43,459.11	43,459.11	-
Recreation Commission	-	21,761.14	21,761.14	-
Bond and Interest	-	47,467.50	47,467.50	-
Supplemental General	-	135,231.06	135,231.06	-

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
General Fund - USD 484	\$ 18.13	\$ 12,017.03	\$ 12,026.55	\$ 8.61
Bond and Interest	-	2,871.33	2,871.33	-
Capital Outlay	-	4,339.90	4,339.90	-
Recreation Commission	-	997.61	997.61	-
Supplemental General	-	11,496.46	11,496.46	-
General Fund-CCC	-	7,758,307.35	7,758,307.35	-
Capital Outlay-CCC	-	387,871.55	387,871.55	-
General Fund-ICC	1,667.05	6,350,140.73	6,350,985.13	822.65
Employee Benefits-ICC	-	3.81	3.81	-
Capital Outlay-ICC	-	3,838.40	3,838.40	-
Vocational-ICC	-	0.73	0.73	-
Adult Education-ICC	-	0.15	0.15	-
Subtotal Schools	(1,378.58)	30,819,666.43	30,814,194.04	4,093.81
Cemeteries				
Fawn Creek #1	13,389.47	11,335.32	5,000.00	19,724.79
Grandview #2	-	646.00	646.00	-
Harrisonville #3	-	23,389.05	23,389.05	-
Havana Cemetery #4	1,962.88	7,060.36	8,000.00	1,023.24
Jefferson #5	8,991.32	2,875.51	5,000.00	6,866.83
Robbins #7	41,005.88	6,740.56	4,000.00	43,746.44
Varner Ross #8	-	1,368.18	1,368.18	-
Springhill #9	7,351.70	6,128.56	5,000.00	8,480.26
Sycamore #10	-	6,553.11	6,553.11	-
Oakhill #11	-	8,649.26	8,649.26	-
Rutland #12	121.22	4,514.08	4,451.79	183.51
Liberty #13	616.99	9,094.47	8,948.57	762.89
Cherokee #14	-	4,014.79	3,870.38	144.41
Cherry #15	1,375.47	5,333.15	6,375.47	333.15
White #17	161.45	7,340.77	5,000.00	2,502.22
West Cherry #18	5,520.43	3,229.67	3,600.00	5,150.10
Blackjack #19	1,988.17	1,616.16	2,864.88	739.45
Subtotal Cemeteries	82,484.98	109,889.00	102,716.69	89,657.29
Watershed Districts:				
Verdigris Drainage #1	23,763.59	150.82	-	23,914.41
Verdigris Drainage #2	41,232.16	66.75	-	41,298.91
Verdigris Drainage #3	986.42	2,464.52	3,355.88	95.06
Bee Creek Watershed #15	2,770.59	19,335.89	19,549.11	2,557.37
Twin Caney Watershed #34	-	1,512.23	1,512.23	-
Duck Creek Watershed #59	-	3,674.17	3,674.17	-
Subtotal Watershed Districts	68,752.76	27,204.38	28,091.39	67,865.75
Wildcat Extension District #14:				
Wildcat Extension District #14	55.28	480,185.76	480,214.98	26.06
Subtotal Wildcat Extension District #14	55.28	480,185.76	480,214.98	26.06
Regional Library:				
General Fund	-	239,624.28	239,624.28	-
Employee Benefits	-	15,515.03	15,515.03	-
Subtotal Regional Library	-	255,139.31	255,139.31	-
Total Subdivisions	\$ 215,818.72	\$ 38,757,788.94	\$ 38,744,023.07	\$ 229,584.59

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Educational Building	\$ 39.97	\$ 348,529.12	\$ 348,549.36	\$ 19.73
State Correctional Building	19.98	174,264.23	174,274.35	9.86
Total State Funds	<u>\$ 59.95</u>	<u>\$ 522,793.35</u>	<u>\$ 522,823.71</u>	<u>\$ 29.59</u>
Other Agency Funds:				
Payroll Clearing	\$ 8,585.87	\$ 43,056.99	\$ 40,125.92	\$ 11,516.94
Secretary of State Fees	-	600.00	600.00	-
Heritage Trust	16,047.38	15,738.00	14,598.00	17,187.38
Unclaimed Money	920.74	-	-	920.74
Stray Animal	(1,053.80)	-	250.00	(1,303.80)
Confiscated Cash Holding - Sheriff	910.82	-	-	910.82
Change	1,373.85	66,153.62	66,153.62	1,373.85
State VIN Fees	128.00	-	-	128.00
Sewer District No. 1 Escrow	5,101.00	-	-	5,101.00
Sewer District No. 4 Escrow	2,696.05	-	-	2,696.05
District Court-Coffeyville	287,350.32	491,767.01	779,117.33	-
District Court-Independence	64,483.42	565,272.27	629,755.69	-
Inmate	64,760.68	156,062.79	178,737.37	42,086.10
Inmate Trust	468.50	-	-	468.50
Inmate Wood Shop	176.33	-	-	176.33
Sheriff DTF	1,118.64	4,000.86	1,250.00	3,869.50
Law Library	78,352.58	16,405.02	6,179.71	88,577.89
Total Other Agency Funds	<u>\$ 531,420.38</u>	<u>\$ 1,359,056.56</u>	<u>\$ 1,716,767.64</u>	<u>\$ 173,709.30</u>
Distributable Funds:				
Current Tax	\$ 27,568,140.84	\$ 51,253,332.06	\$ 51,609,353.35	\$ 27,212,119.55
Delinquent Tax	715,696.69	2,088,335.54	1,972,804.95	831,227.28
Motor Vehicle Tax	865,577.24	4,527,937.90	4,464,826.69	928,688.45
Recreational Vehicle Tax	10,753.35	61,822.85	61,375.65	11,200.55
In Lieu of Tax	-	8,030.56	8,030.56	-
Special City and County Highway	-	1,091,592.30	1,091,592.30	-
Special Mineral Production Tax	-	6,039.60	6,039.60	-
Commercial Vehicle Tax	5,264.51	156,106.48	154,667.58	6,703.41
Neighborhood Revitalization	-	236,751.00	236,751.00	-
Total Distributable Funds:	<u>\$ 29,165,432.63</u>	<u>\$ 59,429,948.29</u>	<u>\$ 59,605,441.68</u>	<u>\$ 28,989,939.24</u>
Total Agency Funds	<u>\$ 29,912,731.68</u>	<u>\$ 100,069,587.14</u>	<u>\$ 100,589,056.10</u>	<u>\$ 29,393,262.72</u>

MONTGOMERY COUNTY, KANSAS
 Reconciliation of 2019 Tax Roll
 For the Year Ended December 31, 2020

County Clerk's Abstract of Taxes Levied		\$ 55,542,499.95
Add: Supplemental Tax Roll		17,517.64
Deduct: Taxes Abated		<u>(1,044,869.62)</u>
Tax Roll as Adjusted		<u><u>\$ 54,515,147.97</u></u>
County Treasurer's Accounting		
Net Current Tax Collections		\$ 51,922,471.75
Uncollected:		
Personal Property	\$ 138,697.11	
Real Estate	2,122,179.29	
Special Assessments	<u>331,799.82</u>	
Total Uncollected		<u><u>2,592,676.22</u></u>
Net Tax Roll		<u><u>\$ 54,515,147.97</u></u>

MONTGOMERY COUNTY, KANSAS

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

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
Passed through State of Kansas					
Community Development Block Grant - COVID-19	20-CV-046	14.228	\$ 122,000.00	\$ 122,000.00	\$ 122,000.00
Total U.S. Department of Housing and Urban Development			122,000.00	122,000.00	122,000.00
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Passed through State of Kansas Department of Health and Environment					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	N/A	10.557	-	111,992.00	98,421.00
Total U.S. Department of Agriculture			-	111,992.00	98,421.00
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
Passed through State of Kansas					
Coronavirus Relief Fund (SPARK)	Not Assigned	21.019	5,772,581.66	6,527,793.00	6,527,793.00
Passed through State of Kansas Department of Health and Environment					
Coronavirus Relief Fund (SPARK)	Not Assigned	21.019	-	150,000.00	149,691.60
Passed through Kansas Department of Emergency Management					
Coronavirus Relief Fund (SPARK)	Not Assigned	21.019	-	13,389.00	12,986.50
Passed through Kansas Judicial Branch					
Coronavirus Relief Fund (SPARK)	Not Assigned	21.019	-	2,207.55	2,207.55
		TOTAL 21.019	5,772,581.66	6,693,389.55	6,692,678.65
Total U.S. Department of the Treasury			5,772,581.66	6,693,389.55	6,692,678.65
<u>ELECTION ASSISTANCE COMMISSION</u>					
Passed through State of Kansas					
HAVA Election Security Grants	Not Assigned	90.404	-	33,214.16	33,214.16
Total Election Assistance Commission			-	33,214.16	33,214.16

MONTGOMERY COUNTY, KANSAS

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

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Passed through State of Kansas Department of Health and Environment					
Public Health Emergency Preparedness	SFY 2021	93.069	\$ -	\$ 10,755.00	\$ 10,755.00
Public Health Emergency Preparedness	SFY 2020	93.074	-	14,733.00	14,733.00
Immunization Cooperative Agreements	SFY 2020	93.268	-	6,108.42	6,108.42
Public Health Emergency Response - COVID-19	COVID-19	93.354	-	13,662.17	13,662.17
CCDF Cluster					
Child Care and Development Block Grant	SFY 2020	93.575	-	16,421.00	16,421.00
Medical Assistance Program	SFY 2020	93.778	-	11,718.00	11,718.00
Maternal and Child Health Services Block Grant to the States	FFY19	93.994	-	22,219.00	22,219.00
Maternal and Child Health Services Block Grant to the States	FFY20	93.994	-	7,011.00	7,011.00
		TOTAL 93.994	-	29,230.00	29,230.00
Direct Grant					
Provider Relief Fund - COVID-19	N/A	93.498	-	1,566.83	1,566.83
Total U.S. Department of Health and Human Services			-	104,194.42	104,194.42
<u>U.S. DEPARTMENT OF DEFENSE</u>					
Passed through State of Kansas					
Federal Flood Control Allocation	Not Assigned	12.106	-	3,110.95	1,244.38
Total U.S. Department of Defense			-	3,110.95	1,244.38
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
Passed through State of Kansas Department of Transportation					
Highway Safety Cluster					
State and Community Highway Safety	CLICKSTEP	20.600	-	117.08	117.08
Highway Planning and Construction Cluster					
Highway Planning and Construction	Not Assigned	20.205	-	1,823.68	1,823.68

MONTGOMERY COUNTY, KANSAS

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

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED)</u>					
Passed through Kansas Department of Emergency Management					
Interagency Hazardous Material Public Sector					
Training and Planning Grants	KS-16-58PR	20.703	\$ -	\$ 6,000.00	\$ -
Interagency Hazardous Material Public Sector					
Training and Planning Grants	KS-16-59PR	20.703	-	19,040.00	-
Interagency Hazardous Material Public Sector					
Training and Planning Grants	KS-16-60PR	20.703	-	2,283.40	-
		TOTAL 20.703	-	27,323.40	-
Total U.S. Department of Transportation			-	29,264.16	1,940.76
TOTAL FEDERAL AWARDS			\$ 5,894,581.66	\$ 7,097,165.24	\$ 7,053,693.37

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Montgomery County, Kansas did not elect to use the 10% de minimis cost rate.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of County Commissioners
Montgomery County, Kansas

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

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control 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 Montgomery County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with 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*.

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 31, 2021

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of County Commissioners
Montgomery County, Kansas

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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.

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 31, 2021

MONTGOMERY COUNTY, KANSAS

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

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:

The auditors' report expresses an adverse opinion in accordance with generally accepted accounting principles, on the financial statement of Montgomery County, Kansas and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported
Non compliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	<u> X </u>	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported

The auditors' report on compliance for the major federal award programs for Montgomery County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	<u> X </u>	No
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Identification of major programs:

U.S. DEPARTMENT OF THE TREASURY

Coronavirus Relief Fund – CFDA 21.019

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	<u> X </u>	No
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II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

MONTGOMERY COUNTY, KANSAS

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2020

None