

BOURBON COUNTY, KANSAS

Regulatory Basis Financial Statement
and Independent Auditors' Report With
Regulatory-Required Supplemental Information
And Federal Compliance Section

For the Year Ended December 31, 2021

BOURBON COUNTY, KANSAS

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report.....	1 – 2
FINANCIAL STATEMENT:	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis	3 – 4
Notes to the Financial Statement.....	5 - 20
REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION:	
Schedule 1	
Summary of Expenditures - Actual and Budget, Regulatory Basis	21
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis	
General Fund	22 - 25
Appraiser's Fund	26
Appraiser's Equipment Reserve Fund	27
Bridge and Culvert Fund	28
Emergency Management Performance Grant Fund	29
Computer Equipment Reserve Fund	30
General Equipment Reserve Fund	31
Community Emergency Response Fund	32
Capital Improvements Fund.....	33
Attorney Equipment Reserve Fund	34
Election Fund	35
Election Equipment Reserve Fund	36
Employee Benefit Fund	37
Register of Deeds Tech Fund	38
Treasurers Tech Fund	39
Clerks Tech Fund	40
Special Law Enforcement Fund	41
Blue Cross Blue Shield Grant Fund	42
Mental Health Fund	43
Intellectual Disabilities Fund	44
Public Safety Fund	45
Noxious Weed Fund	46
Noxious Weed Equipment Fund	47
Road and Bridge Fund	48
Road and Bridge Sales Tax Fund	49
Road and Bridge Improvement Fund	50
Special Alcohol and Drug Programs Fund	51
Special Bridge Fund	52
Special Parks and Recreation Fund	53
Special Road Machinery Fund	54
Ambulance Fund	55
Worksite Wellness Grant Fund	56

BOURBON COUNTY, KANSAS

TABLE OF CONTENTS
(Continued)

	<u>PAGE</u> <u>NUMBER</u>
Schedule 2 (Continued)	
CBDG CV Grant Fund	57
COVID Grants Fund	58
Mercy Medical Building	59
EOC Upgrade Grant Fund	60
Jayhawk Wind Pilot	61
Jail Construction Fund	62
Jail Bond and Interest Fund	63
Sewer District #1 Fund	64
Landfill Fund	65
 Schedule 3	
Schedule of Receipts and Disbursements – All Agency Funds, Regulatory Basis	
All Agency Funds	66 - 67
 FEDERAL COMPLIANCE SECTION	
 Schedule 4	
Schedule of Expenditures of Federal Awards	68
 Independent Auditors’ Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	69 - 70
 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 <i>Government Auditing Standards</i>	71 - 72
 Schedule of Findings and Questioned Costs	73 - 74
 Summary Schedule of Prior Audit Findings	75
 Corrective Action Plan	76

Diehl Banwart Bolton

Certified Public Accountants P.A.

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Bourbon County Courthouse
Fort Scott, Kansas 66701

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

In performing an audit in accordance with GAAS, we:

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

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the June 30, 2022 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances – regulatory basis (financial statement) as a whole. The summary of expenditures – actual and budget – regulatory basis, and the individual fund schedules of receipts and expenditures – actual and budget – regulatory basis, schedule of receipts and expenditures – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the 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 statements. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Prior Year Comparative Numbers

The 2020 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2020 financial statement upon which we rendered an unqualified opinion dated September 10, 2021. The 2020 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton, CPAs, PA

DIEHL, BANWART, BOLTON, CPAs PA
November 14, 2022
Fort Scott, Kansas

BOURBON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered		Receipts	Expenditures	Ending Unencumbered		Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2021
	Cash Balance				Cash Balance			
General Fund	\$ 1,462,505.95	\$ 2,479,774.15	\$ 2,891,988.04	\$ 1,050,292.06	\$ 170,643.55	\$ 1,220,935.61		
Special Purpose Funds								
Appraiser's	9,158.86	291,595.50	227,591.94	73,162.42	1,337.23	74,499.65		
Appraiser Equipment Reserve	39,204.10	20,000.00	-	59,204.10	-	59,204.10		
Bridge and Culvert	8,255.46	218,646.34	164,614.30	62,287.50	779.45	63,066.95		
Emergency Manage Grant	27,399.03	16,912.35	17,210.18	27,101.20	2,530.38	29,631.58		
Computer Equipment Reserve	13,501.93	28,977.22	23,134.85	19,344.30	1,998.00	21,342.30		
General Equipment Reserve	15,855.63	-	-	15,855.63	-	15,855.63		
Community Emergency	492.54	-	-	492.54	-	492.54		
Capital Improvements	248,601.19	-	-	248,601.19	-	248,601.19		
Attorney Equipment Reserve	11,170.87	-	-	11,170.87	-	11,170.87		
Election	5,537.18	100,348.46	80,391.18	25,494.46	-	25,494.46		
Election Equipment Reserve	93,975.00	28,000.00	-	121,975.00	-	121,975.00		
Employee Benefit	250,094.99	3,205,882.50	3,154,395.73	301,581.76	(306.35)	301,275.41		
Register of Deeds Tech	39,945.00	19,558.00	19,165.99	40,337.01	-	40,337.01		
Treasurers Tech	4,225.90	7,701.80	-	11,927.70	-	11,927.70		
Clerks Tech	18,479.47	4,889.50	-	23,368.97	-	23,368.97		
Special Law Enforcement	34,108.13	30,540.00	20,913.44	43,734.69	-	43,734.69		
Blue Cross Blue Shield Grant	100,218.03	-	100,218.03	-	-	-		
Mental Health	4,989.27	88,434.69	90,000.00	3,423.96	-	3,423.96		
Intellectual Disabilities	245.90	57,627.53	55,000.00	2,873.43	-	2,873.43		
Public Safety	948.93	1,986,191.95	1,947,047.51	40,093.37	43,244.52	83,337.89		
Noxious Weed	7,737.17	148,198.48	146,122.82	9,812.83	186.68	9,999.51		
Noxious Weed Equipment	119.09	30,000.00	-	30,119.09	-	30,119.09		
Road and Bridge	601.45	2,951,059.90	2,569,938.41	381,722.94	54,105.79	435,828.73		
Road and Bridge Sales Tax	9,171.19	1,482,714.41	1,320,241.35	171,644.25	4,521.13	176,165.38		
Road & Bridge Improvement	55.32	50,000.00	-	50,055.32	-	50,055.32		
Special Alcohol & Drug	-	3,743.53	3,500.00	243.53	-	243.53		
Special Bridge	16,668.20	157,717.86	150,736.88	23,649.18	22,372.53	46,021.71		
Special Parks and Recreation	-	-	-	-	-	-		
Special Road Machinery	121,721.30	93,975.50	83,853.51	131,843.29	-	131,843.29		

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

BOURBON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus		Cash Balance December 31, 2021
					Encumbrances and Accounts Payable		
Special Purpose Funds							
Ambulance	\$ 40,461.01	\$ 986,625.10	\$ 1,025,907.47	\$ 1,178.64	\$ 420.00	\$	\$ 1,598.64
Worksite Wellness Grant	922.87	-	-	922.87	-	-	922.87
CDBG CVGrant	-	10,008.33	10,008.33	-	1,650.00	-	1,650.00
COVID Grants	-	1,411,529.50	804,706.50	606,823.00	1,448.00	-	608,271.00
Mercy Medical Building	-	886,210.72	360,772.51	525,438.21	53,451.11	-	578,889.32
EOC Upgrade Grant	5,195.86	-	5,195.86	-	-	-	-
Jayhawk Wind PILOT	-	279,917.20	-	279,917.20	-	-	279,917.20
Capital Project Fund							
Jail Construction	3,309.10	-	3,309.10	-	-	-	-
Debt Service							
Jail Bond and Interest	652,252.13	1,132,098.24	671,504.92	1,112,845.45	273.61	-	1,113,119.06
Business Funds							
Sewer District #1	13,814.42	731,360.16	734,319.57	10,855.01	-	-	10,855.01
Landfill	59,339.85	400,579.89	349,727.52	110,192.22	27,527.92	-	137,720.14
Total Reporting Entity	<u>\$ 3,320,282.32</u>	<u>\$ 19,340,818.81</u>	<u>\$ 17,031,515.94</u>	<u>\$ 5,629,585.19</u>	<u>\$ 386,183.55</u>	<u>\$</u>	<u>\$ 6,015,768.74</u>
Composition of Cash:	PRIMARY GOVERNMENT						
County Treasurer:	Cash in Bank - Checking accounts \$ 17,366,658.71						
	Cash on hand 40.00						
Clerk of the District Court, L Library:	Cash in Bank - Certificates of Deposit \$ 19,006,698.71						
County Clerk:	Cash in Bank - Checking account 17,338.90						
County Attorney:	Cash on Hand 40.00						
County Sheriff:	Cash in Bank - Checking account 41,936.64						
Correctional Center:	Cash in Bank - Checking accounts 25,828.94						
SUBTOTAL CASH	Cash in Bank - Checking accounts 133,996.44						
AGENCY FUNDS According to Schedule 3	19,225,839.63						
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	<u>(13,210,070.89)</u>						
	<u>\$ 6,015,768.74</u>						

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

BOURBON COUNTY, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

- Bourbon County Law Library - The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County Audit. The Law Library is housed in county offices, but is operated independent of the County's governing body. Separate financial statements are not issued for the Law Library.
- Sewer District Number 1 - The Sewer District was created to build and operate a sewage disposal system in a portion of the County. General Obligation Bonds were issued in the name of the County to pay for constructing the disposal system. The District assesses fees and pays for maintenance and the debt service on the bonds issued to build the disposal system. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.
- Southeast Kansas Regional Planning Commission (the Commission): The Commission is composed of 12 counties and is governed by a board composed of one member from each of the twelve participating counties. The County is a member of the Commission.
- Southeast Kansas SEK Juvenile Detention Center, Inc (the "Center"): The Center is composed of 11 counties and is governed by a board composed of one member from each of the eleven participating counties. The County is a member of the Commission.

The County has elected to include the Sewer District as a related municipal entity and the Bourbon County Law Library in the financial statement as an Agency Fund.

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

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

Basis of Presentation - Fund Accounting

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

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

- General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
- Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.
- 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 – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).
- Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), debt service 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. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Budgetary Information (Continued)

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. As shown in Note 10, there were four budgets amended this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for capital project funds and fiduciary funds.

Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body. The following funds were not required to prepare budgets:

FUND	STATUTORY AUTHORITY
Appraiser's Equipment Reserve	K.S.A. 19-119
Computer Equipment Reserve	K.S.A. 19-119
General Equipment Reserve	K.S.A. 19-119
Capital Improvements	K.S.A. 19-120
Attorney's Equipment Reserve	K.S.A. 19-119
Election Equipment Reserve	K.S.A. 19-119
Noxious Weed Equipment	K.S.A. 2-1318
Road and Bridge Improvement	K.S.A. 68-590
Special Bridge	K.S.A. 68-1135
Special Road Machinery	K.S.A. 68-141g

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

Qualifying Budget Credits

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

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

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

Compensated Absences

All regular full-time employees are eligible for vacation benefits. Vacation time accumulates at the rate of one day per month starting on the last day of the seventh month of employment. A maximum of 15 vacation days may be accumulated. Unused vacation benefits are paid to employees when employment with the County terminates.

All regular full-time employees are also eligible for sick leave benefits. Sick time accumulates at the rate of one day per month and cannot be taken until the last day of the seventh month of employment. A maximum of 40 sick leave days may be accumulated. Unused sick time is lost when employment with the County ends.

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

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

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

Pension Plan

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

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

Termination and Post Employment Benefits

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

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. 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 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The County was in apparent compliance with these laws except as follows:

- K.S.A 12-1678a states that “the county treasurer shall distribute the taxes collected for each taxing subdivision within the county.” Tax distributions to taxing subdivisions were not made properly as one distribution was overpaid in violation of K.S.A 12-1678a. The incorrect distributions resulted in negative cash balances in various funds in violation of K.S.A. 10-1113.
- K.S.A 10-1118 states that “the treasurer of every municipality shall keep a record of the amount of money on hand in the treasury, which record shall show at all times the amount of money in each particular fund.” Bank reconciliations were not made in a timely manner throughout the year, resulting in cash balances for county funds not in agreement with cash in the bank in violation of K.S.A 10-1118. Cash was properly reconciled by the end of the year.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

- K.S.A 19-520 states that “the county treasurer in each county on the last business day of January, April, July and October in each year, to make a statement showing the amount in the treasury on the day of making the statement and the different funds to which it belongs; the amount of funds of the state, county and each township, city, school district or other district in the county being clearly set forth.” K.S.A. 19-524 states that “the statement of the county treasurer, when completed, shall be published once in the official newspaper of the county.” Quarterly financial statements showing cash balances for all the funds of the county were not published in a timely manner in apparent violation of K.S.A 19-520 and 19-524.
- K.S.A 19-228 states that the board of county commissioners shall cause to be published at the end of each calendar quarter or, if the county commissioners so provide, at the end of each month, an itemized statement of all sums of money allowed in excess of \$50...” There are several additional requirements on that exact manner of this statement as referred to in this statute. K.S.A 19-304 (c) states that the County Clerk shall “keep the seals, records and papers of the board of commissioners...” The statements as required by K.S.A 19-228 were not published. The County Clerk acts on behalf of the Commission as secretary of the board for publication of records.
- Three bank accounts were disclosed during the audit that were in control of the sheriff’s department. Certain fees for process serving, conceal and carry, and registered offender fees were placed in these accounts. K.S.A. 28-1005 states that “...the sheriff shall turn over to the county treasurer for deposit in the county general fund all fees received...” which are violations of this statute. Because of these separate accounts which were not under the supervision of the commissioners, treasurer, or clerk, additional statutes were violated as follows:
 - KSA 10-1117 states that the “Clerk maintains record of each fund’s indebtedness. The clerk ... should keep a record of total money in treasury as well as in each particular fund. A record of all indebtedness and contracts creating a liability as well as all warrants or checks written should be kept. Upon request by any person, these records should be shown to such person.” There is a violation of this statute in as much as the Clerk has not kept track of the activity in these three accounts.
 - KSA 10-1118 states that “the treasurer maintains records to show the amount of money in each fund. Upon request by any person, these records should be shown to such person.” These are violations of this statute as well since the Treasurer has not maintained the records for these funds.
 - K.S.A. 12-105a, 12- 105b, 10-801 et seq specify how funds are to be disbursed as provided by law. In summary, all expenses must be supported by invoices, checks paid by the clerk, and approval made by the county commissioners. There are violations of these statutes as well.
 - K.S.A. 9-1402 and K.S.A. 9-1405 specify that the county treasurer shall ensure that “Deposits with statutorily authorized financial institutions are adequately secured.” This was not done since the Treasurer was not aware of these accounts.

3. **CASH, INVESTMENTS AND DEPOSITS WITH FINANCIAL INSTITUTIONS**

The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit and United States Treasury Obligations. As of and during the year ended December 31, 2021, the County's funds were invested in interest bearing money market checking accounts and certificates of deposits, which are acceptable investments in accordance with Kansas statutes.

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of 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, but has limited the investments to time deposits at local banks.

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. The County has deposits at six separate financial institutions.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the 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, except during designated "peak periods" when required coverage is 50%. The County does not have any "peak periods" designated.

At December 31, 2021 the County's carrying amount of deposits was \$19,225,799.63 and the bank balance was \$19,388,326.49. Of the bank balance, \$1,301,426.34 was covered by federal depository insurance and \$18,086,900.15 was collateralized with securities totaling \$19,135,989.87 held by the pledging financial institutions' agents in the County's name.

4. **LONG-TERM OBLIGATIONS**

The County refinanced General Obligation bonds Series 2015 outstanding by issuing 2021 Series A General Obligation bonds on February 9, 2021. Proceeds of the bonds were placed in a trust account to pay debt service on the bonds including the balance of the refinanced bonds when they are to be called for early redemption in 2022.

Sources and uses of the 2021 A Bonds were as follows:

4. **LONG-TERM OBLIGATIONS** (Continued)

Sources:	
Principal Amount of the Bonds	\$5,310,000.00
Funds from the County	<u>78,847.50</u>
Total Sources	<u>\$5,388,847.50</u>
Uses:	
Deposit to Escrow Trust Account	\$5,281,663.40
Cost of Issuance	54,084.10
Underwriter's Discount	<u>53,100.00</u>
Total Uses	<u>\$5,388,847.50</u>

The cash flows of the new debt compared to the refunded debt results in a savings of \$367,699.81 with a present value of savings of \$324,834.99 which represents the net present value of the old debt service requirements and the new debt service requirements discounted at the effective.

The County refinanced Sewer District #1 General Obligation bonds Series 2012A and B outstanding by issuing 2021 Series B General Obligation bonds on June 10, 2021. Proceeds of the bonds were placed in a trust account to pay debt service on the bonds including the balance of the refinanced bonds when they are to be called for early redemption in 2021.

Sources and uses of the 2021 B Bonds were as follows:

Sources:	
Principal Amount of the Bonds	\$ 685,000.00
Original Issue Premium	<u>16,348.85</u>
Total Sources	<u>\$ 701,348.85</u>
Uses:	
Deposit to Debt Service Escrow	\$ 678,137.06
Cost of Issuance	17,468.54
Underwriter's Discount	<u>5,743.25</u>
Total Uses	<u>\$ 701,348.85</u>

The cash flows of the new debt compared to the refunded debt results in a savings of \$54,317.93 with a present value of savings of \$12,591.63 which represents the net present value of the old debt service requirements and the new debt service requirements discounted at the effective.

Long-term obligations of the County consist of the following:

GENERAL OBLIGATION BONDS

Series 2013 – In the amount of \$190,000 dated July 1, 2013, with annual principal payments ranging from \$17,000 to \$21,000 plus semi-annual interest payments at 2.95%, with a maturity date of February 1, 2023. The bonds were issued to purchase a building and are paid with taxes levied by the County.

Series 2016 – In the amount of \$300,000 dated January 1, 2016, with annual principal payments ranging from \$24,600 to \$30,000 plus semi-annual interest payments at 3.5% to 5.0%, with a maturity date of March 1, 2026. The bonds were issued to pay for improvements at the Landfill and are paid with user charges at the Landfill.

4. LONG-TERM OBLIGATIONS (Continued)

Series 2021 A – In the amount of \$5,310,000 dated February 8, 2021, with annual principal ranging from \$30,000 to \$520,000 and semi-annual interest payments bearing interest at .25% to 2.15%, with a maturity date of September 1, 2035. The bonds were issued to advance refinanced county bonds outstanding.

Series 2021 B – In the amount of \$685,000 dated June 10, 2021, with annual principal payments from \$15,000 to \$35,000 and semi-annual interest payments at 2.5% to 3%, with a maturity date of September 9, 2049. The bonds were issued to advance refinanced Sewer District bonds outstanding.

LEASE PURCHASE AGREEMENTS:

Screen Crusher - Cost of \$281,849, dated December 19, 2011, with semi-annual payments of \$17,349 including interest at 4.00%, with final payment due in February 2022.

Road Grader - Cost of \$122,875, dated April 1, 2014, with semi-annual payments of \$7,907 including interest at 3.19%, with final payment due in February 2023.

Road Grader - Cost of \$122,875, dated December 22, 2014, with semi-annual payments of \$8,079.95 including interest at 3.24%, with final payment due in August 2024.

JD Wheel Loader - Cost of \$357,338, dated April 17, 2015, with semi-annual payments of \$23,385 including interest at 3.24%, beginning in April 2016, with final payment due in October 2024.

JD 624K Loader - Cost of \$148,713, dated March 22, 2016, with monthly payments of \$1,999 including interest at 2.875%, beginning in January 2017, with final payment due in December 2023.

Caterpillar Backhoe - Cost of \$87,573, dated March 29, 2016, with semi-annual payments of \$6,865 including interest at 2.79%, beginning in May 2016, with final payment due in November 2022.

Jail Furnishings - Cost of \$1,770,000, dated November 29, 2016, annual principal and semi-annual interest payments totaling approximately \$140,000, and interest rates ranging from 2.0% to 4.5%. Final payment is due in September 2035.

JMack Dump Truck - Cost of \$132,275, dated December 12, 2017; requiring annual payments of \$28,564, including interest at 3.19%, beginning June 2018 with final payment due June 2022.

1 Caterpillar Graders - Cost of \$188,466, dated January 4, 2018, with annual payments of \$41,999, including interest at 3.20%, with final payment due in June 2023.

3 Chevrolet Trucks - Cost of \$140,535, dated July 9, 2019, with annual payments totaling \$31,824, including interest at 4.99%, with final payment due in September 2024.

2 – 2021 Mack Trucks - Cost of \$233,538, dated May 4, 2020, with annual payments totaling \$47,135, including interest at 2.28%, with final payment due December 5, 2024.

COMPENSATED ABSENCES

Compensated absences at December 31, 2021, totaled \$77,035 which consists of \$36,360 vacation and \$40,675 sick pay. As stated in Note 1, sick pay is lost when employment with the County ends. The liability for sick pay has been recorded as if all County employees will use the sick time accrued. The actual liability payable in future periods will likely be less than the amount recorded in these financial statements. The actual liability at year end cannot be reasonably estimated.

5. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County were \$320,566 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,123,694. The total net pension liability as of June 30, 2021 was \$7,799,450,785. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

6. CONTINGENCIES - GRANTS

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

7. **RISK MANAGEMENT**

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

8. **INTERFUND TRANSFERS**

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

<u>From - Fund</u>	<u>To - Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Computer Equipment Reserve	K.S.A. 19,119	\$ 20,000.00
General	Election Equipment Reserve	K.S.A. 19,119	20,000.00
Appraiser's	Appraiser Equipment Reserve	K.S.A. 19,119	20,000.00
Election	Election Equipment Reserve	K.S.A. 19,119	8,000.00
Noxious Weed	Noxious Weed Equipment	K.S.A. 2-1318	30,000.00
Special Bridges	Road & Bridge Improvement	K.S.A. 68-590	50,000.00
Road & Bridges	Special Road Machinery	K.S.A. 68-141g	20,000.00

9. **CAPITAL PROJECTS**

Capital projects with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Jail Construction Project (Fund 371)		
Project completed		
General Obligation (GO) Bonds	\$ 7,039,872.10	
Lease Purchase Agreement	1,812,979.50	
Interest Earned	20,081.78	
Sales Tax	141,045.03	
Totals	<u>\$ 9,013,978.41</u>	<u>\$ 9,013,978.41</u>

10. **BUDGET AMENDMENTS**

Road and Bridge Fund	Original Budget	Amended Budget
Cash Receipts		
Taxes	\$ 1,237,633	\$ 1,294,998
Intergovernmental	452,266	608,283
Other	426,470	667,170
Total Cash Receipts	2,116,369	2,570,451
Unencumbered Cash, January 1	-	-
Resources Available	\$ 2,116,369	\$ 2,570,451
Expenditures		
Street and Highways	\$ 1,791,061	\$ 2,173,151
Elm Creek	28,023	50,000
Debt Service	297,285	347,300
Total Expenditures	\$ 2,116,369	\$ 2,570,451
Road and Bridge Sales Tax Fund	Original Budget	Amended Budget
Cash Receipts		
Intergovernmental	\$ 1,150,000	\$ 1,393,090
Reimbursements	-	-
Total Cash Receipts	1,150,000	1,393,090
Unencumbered Cash, January 1	-	-
Resources Available	\$ 1,150,000	\$ 1,393,090
Expenditures		
Public Transportation	\$ 752,530	\$ 812,090
Reimbursements to Road and Bridge	397,470	581,000
Debt Service on Capital Leases	-	-
Total Expenditures	\$ 1,150,000	\$ 1,393,090
Landfill Fund	Original Budget	Amended Budget
Cash Receipts		
Licenses and Fees		
User Fees	\$ 300,000	\$ 391,940
Other		
Reimbursements	-	-
Total Cash Receipts	300,000	391,940
Unencumbered Cash, January 1	121,113	121,113
Resources Available	\$ 421,113	\$ 513,053
Expenditures		
Health and Welfare	\$ 199,464	\$ 385,965
Debt Service		
Bonds	37,853	37,854
Lease Purchase Agreements	13,730	27,460
Total Expenditures	\$ 251,047	\$ 451,279

10. **BUDGET AMENDMENTS** (Continued)

Sewer District #1 Fund	Original Budget	Amended Budget
Cash Receipts		
Other	\$ 31,000	\$ 44,949
Total Cash Receipts	31,000	44,949
Unencumbered Cash, January 1	14,614	13,815
Resources Available	<u>\$ 45,614</u>	<u>\$ 58,764</u>
Expenditures		
Expenditures		
Street and Highways	\$ -	\$ -
Debt Service	31,104	58,764
Total Expenditures	<u>\$ 31,104</u>	<u>\$ 58,764</u>

11. **SUBSEQUENT EVENTS**

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

12. **LONG-TERM OBLIGATIONS**

Additional details about the County's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following two pages:

12. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances		Additions/ New Debt	Reductions/ Principal Paid		Balances		
					Beginning of Year	End of Year		Beginning of Year	End of Year	Beginning of Year	End of Year	
General Obligation Bonds												
Series 2013	2.95%	7/1/2013	\$ 190,000	2/1/2023	\$ 61,000	\$ 41,000	\$ -	\$ 20,000	\$ 41,000	\$ 1,505		
Series 2012A (Sewer District #1)	2.75%	9/26/2012	700,177	10/11/2052	626,000	-	626,000	-	11,791			
Series 2012B (Sewer District #1)	2.75%	9/26/2012	44,756	10/11/2052	39,600	-	39,600	-	746			
Series 2015	3-3.5%	9/1/2015	6,850,000	9/1/2035	5,800,000	-	5,800,000	-	103,598			
Series 2016	3.5-5%	1/25/2016	300,000	3/1/2026	192,800	-	29,400	163,400	8,453			
Series 2021-A	2.25-2.15%	2/9/2021	5,310,000	9/1/2035	-	5,310,000	30,000	5,280,000	45,245			
Series 2021-B (Sewer)	3.0-2.5%	6/10/2021	685,000	9/1/2049	-	685,000	30,000	655,000	4,050			
Total General Obligation Bonds			6,719,400		6,719,400		5,995,000	6,139,400	175,387			
Lease Purchase Agreements												
Screen Crusher	4.00%	12/19/2011	281,849	2/1/2022	50,000	-	32,999	17,001	1,699			
Road Grader	3.19%	4/1/2014	122,875	2/1/2023	45,356	-	14,643	30,713	1,331			
Road Grader	3.24%	12/22/2014	122,875	8/1/2024	60,166	-	14,325	45,842	1,835			
JD Wheel Loader	3.24%	4/17/2015	357,338	10/1/2024	174,149	-	41,462	132,686	5,308			
JD 624K Loader	2.91%	3/22/2016	148,713	12/1/2023	66,998	-	22,333	44,665	1,655			
Caterpillar 415F2 Backhoe	2.79%	3/29/2016	87,573	11/27/2022	26,529	-	13,081	13,448	650			
Jail Equipment	2-4.5%	11/29/2016	1,770,000	9/1/1935	1,580,000	-	80,000	1,500,000	59,475			
2018 Mack Dump Truck	3.19%	12/12/2017	132,275	12/12/2022	54,506	-	26,825	27,681	1,739			
1 Caterpillar Grader	3.20%	1/4/2018	376,932	6/1/2023	236,320	-	76,245	160,075	7,753			
3 Chevrolet Tahoes	4.99%	7/9/2019	140,535	9/1/2024	106,896	-	27,105	79,791	4,719			
2021 Mack Trucks	2.28%	5/4/2020	223,538	12/5/2024	179,141	-	43,297	135,844	3,838			
Total Lease Purchase Agreements			2,580,061		2,580,061		392,314	2,187,747	90,002			
Grand Totals			\$ 9,299,461		\$ 5,995,000		\$ 6,967,314	\$ 8,327,147	\$ 265,389			

12. **LONG TERM OBLIGATIONS** (Continued)

Issue	2022	2023	2024	2025	2026	2027	2031	2032	2037	2041	2042	2046	2047	2051	Totals
Principal Payments															
General Obligation Bonds															
Series 2013	\$ 20,000	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,000
Series 2016	30,500	31,500	32,600	33,800	35,000	-	-	-	-	-	-	-	-	-	165,400
Series 2021-A	50,000	50,000	355,000	370,000	380,000	2,095,000	1,980,000	-	-	-	-	-	-	-	5,280,000
Series 2021-B (Sewer)	15,000	15,000	15,000	20,000	20,000	100,000	110,000	140,000	125,000	125,000	140,000	140,000	95,000	95,000	655,000
	<u>115,500</u>	<u>117,500</u>	<u>402,600</u>	<u>423,800</u>	<u>435,000</u>	<u>2,195,000</u>	<u>2,090,000</u>	<u>140,000</u>	<u>125,000</u>	<u>125,000</u>	<u>140,000</u>	<u>140,000</u>	<u>95,000</u>	<u>95,000</u>	<u>6,139,400</u>
Lease Purchase Agreements															
Screen Crusher	17,001	-	-	-	-	-	-	-	-	-	-	-	-	-	17,001
Road Grader	15,114	15,600	-	-	-	-	-	-	-	-	-	-	-	-	30,713
Road Grader	14,792	15,276	15,774	-	-	-	-	-	-	-	-	-	-	-	45,842
JD Wheel Loader	42,817	44,215	45,655	-	-	-	-	-	-	-	-	-	-	-	132,686
JD 624K Loader	21,052	23,614	-	-	-	-	-	-	-	-	-	-	-	-	44,665
Caterpillar 415F2 backhoe	13,448	-	-	-	-	-	-	-	-	-	-	-	-	-	13,448
Jail Equipment	85,000	85,000	90,000	95,000	100,000	535,000	510,000	-	-	-	-	-	-	-	1,500,000
2018 Mack Dump Truck	27,681	-	-	-	-	-	-	-	-	-	-	-	-	-	27,681
1 Caterpillar Grader	78,746	81,329	-	-	-	-	-	-	-	-	-	-	-	-	160,075
3 Chevrolet Tahoes	28,489	29,944	21,358	-	-	-	-	-	-	-	-	-	-	-	79,791
2 2021 Mack Trucks	44,290	45,305	46,248	-	-	-	-	-	-	-	-	-	-	-	135,844
	<u>388,430</u>	<u>340,282</u>	<u>219,035</u>	<u>95,000</u>	<u>100,000</u>	<u>535,000</u>	<u>510,000</u>	<u>510,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,187,747</u>
Total Principal Payments	\$ 503,930	\$ 457,782	\$ 621,635	\$ 518,800	\$ 535,000	\$ 2,730,000	\$ 2,600,000	\$ 140,000	\$ 125,000	\$ 125,000	\$ 140,000	\$ 140,000	\$ 95,000	\$ 95,000	\$ 8,327,147

12. **LONG TERM OBLIGATIONS** (Continued)

Issue	2022	2023	2024	2025	2026	2027	2031	2032	2036	2037	2041	2042	2046	2047	Totals
Interest Payments															
General Obligation Bonds															
Series 2013	\$ 915	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,224
Series 2016	7,865	6,645	5,070	3,440	3,440	1,750	-	-	-	-	-	-	-	-	28,210
Series 2021-A	80,560	80,385	80,160	77,853	74,708	300,395	103,388	-	-	-	-	-	-	-	797,448
Series 2021-B (Sewer)	17,100	16,650	16,200	15,750	15,150	66,850	53,625	-	-	38,750	-	22,550	-	4,875	267,500
	<u>106,440</u>	<u>103,990</u>	<u>101,430</u>	<u>97,043</u>	<u>93,298</u>	<u>368,995</u>	<u>157,013</u>	-	-	<u>38,750</u>	-	<u>22,550</u>	-	<u>4,875</u>	<u>1,094,382</u>
Lease Purchase Agreements															
Screen Crusher	348	-	-	-	-	-	-	-	-	-	-	-	-	-	348
Road Grader	860	374	-	-	-	-	-	-	-	-	-	-	-	-	1,234
Road Grader	1,367	884	386	-	-	-	-	-	-	-	-	-	-	-	2,638
JD Wheel Loader	3,954	2,555	1,116	-	-	-	-	-	-	-	-	-	-	-	7,625
JD 624K Loader	936	374	-	-	-	-	-	-	-	-	-	-	-	-	1,310
Caterpillar 415F2 backhoe	282	-	-	-	-	-	-	-	-	-	-	-	-	-	282
Jail Equipment	55,575	53,025	50,475	47,775	44,925	163,050	45,500	-	-	-	-	-	-	-	460,325
2018 Mack Dump Truck	883	-	-	-	-	-	-	-	-	-	-	-	-	-	883
1 Caterpillar Grader	5,251	2,668	-	-	-	-	-	-	-	-	-	-	-	-	7,919
3 Chevrolet Tahoes	3,335	1,880	413	-	-	-	-	-	-	-	-	-	-	-	5,628
2 2021 Mack Trucks	2,845	1,830	794	-	-	-	-	-	-	-	-	-	-	-	5,469
	<u>75,638</u>	<u>63,591</u>	<u>53,184</u>	<u>47,775</u>	<u>44,925</u>	<u>163,050</u>	<u>45,500</u>	-	-	-	-	-	-	-	<u>493,662</u>
Total Principal Payments	\$ 182,077	\$ 167,581	\$ 154,614	\$ 144,818	\$ 138,223	\$ 532,045	\$ 202,513	\$ -	\$ 202,513	\$ 38,750	\$ -	\$ 22,550	\$ -	\$ 4,875	\$ 1,588,044

BOURBON COUNTY, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTAL INFORMATION**
For the Year Ended December 31, 2021

BOURBON COUNTY, KANSAS

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

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance - Over (Under)
				Chargeable to Current Year Budget	Current Year Budget	
General Fund	\$ 2,937,034.00	\$ 153,500.55	\$ 3,090,534.55	\$ 2,891,988.04	\$	(198,546.51)
Special Purpose Funds						
Appraiser's	284,185.00	573.00	284,758.00	227,591.94		(57,166.06)
Bridge and Culvert	197,294.00	15,080.54	212,374.54	164,614.30		(47,760.24)
Emergency Manage Grant	17,000.00	-	17,000.00	17,210.18		210.18
Community Emergency Response Election	86,900.00	15,900.84	102,800.84	80,391.18		(22,409.66)
Employee Benefit	3,446,000.00	-	3,446,000.00	3,154,395.73		(291,604.27)
Mental Health	90,000.00	-	90,000.00	90,000.00		-
Intellectual Disabilities	55,000.00	-	55,000.00	55,000.00		-
Public Safety	1,945,649.00	34,565.00	1,980,214.00	1,947,047.51		(33,166.49)
Noxious Weed	169,945.00	-	169,945.00	146,122.82		(23,822.18)
Road and Bridge	2,570,451.00	3,852.45	2,574,303.45	2,569,938.41		(4,365.04)
Road and Bridge Sales Tax	1,393,090.00	-	1,393,090.00	1,320,241.35		(72,848.65)
Special Alcohol & Drug Programs	3,500.00	-	3,500.00	3,500.00		-
Special Parks and Recreation	31.00	-	31.00	-		(31.00)
Ambulance	1,180,000.00	-	1,180,000.00	1,025,907.47		(154,092.53)
Mercy Medical Building	-	600,000.00	600,000.00	360,772.51		(239,227.49)
Jayhawk Wind						
Debt Service Funds						
Jail Bond and Interest	950,420.00	-	950,420.00	671,504.92		(278,915.08)
Business Funds						
Sewer District #1	58,764.00	685,000.00	743,764.00	734,319.57		(9,444.43)
Landfill	451,279.00	350.37	451,629.37	349,727.52		(101,901.85)
	<u>\$ 15,836,542.00</u>					

BOURBON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 1,725,891.78	\$ 1,299,611.64	\$ 1,298,764.00	\$ 847.64
Delinquent tax collections	57,425.69	158,181.26	30,000.00	128,181.26
Motor vehicle tax	310,091.33	320,368.84	245,968.00	74,400.84
Interest and fees on taxes	271,941.48	239,057.19	100,000.00	139,057.19
Intergovernmental				
Alcohol liquor tax	-	-	1,500.00	(1,500.00)
Franchise tax	2,909.88	2,954.18	3,300.00	(345.82)
Other grants-Coroner	-	567.65	1,500.00	(932.35)
Other grants-GAL	21,686.82	10,591.18	16,000.00	(5,408.82)
Other grants	-	-	-	-
Licenses and Fees				
Treasurer's motor vehicle fees	13,213.00	45,360.82	20,000.00	25,360.82
Recording fees	120,592.65	135,296.20	90,000.00	45,296.20
Licenses and other fees	21,120.91	15,624.79	20,000.00	(4,375.21)
Use of Money and Property				
Interest earned	61,581.60	22,655.50	90,000.00	(67,344.50)
Leases	13,260.00	14,100.00	7,500.00	6,600.00
Other				
Reimbursements from -				
Diversion coordinator	31,035.00	10,350.00	17,000.00	(6,650.00)
Jayhawk Wind Reimbursement	-	127,895.30	-	127,895.30
Other	20,626.20	65,605.25	40,000.00	25,605.25
Miscellaneous	29,414.29	11,554.35	5,000.00	6,554.35
Total Cash Receipts	2,700,790.63	2,479,774.15	\$ 1,986,532.00	\$ 493,242.15

**BOURBON COUNTY, KANSAS
GENERAL FUND**

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
County Commissioners				
Personal services	\$ 65,202.45	\$ 71,639.45	\$ 64,135.00	\$ 7,504.45
Contractual services	683.54	6,533.69	5,265.00	1,268.69
Commodities	244.25	1,217.49	500.00	717.49
County Clerk				
Personal services	107,200.01	97,601.67	103,867.00	(6,265.33)
Contractual services	3,497.70	3,322.69	4,050.00	(727.31)
Commodities	2,347.04	2,744.58	4,000.00	(1,255.42)
Capital Outlay	-	-	-	-
County Treasurer				
Personal services	74,445.68	93,349.99	98,895.00	(5,545.01)
Contractual services	24,290.34	22,736.54	17,500.00	5,236.54
Commodities	43.79	-	1,250.00	(1,250.00)
Capital Outlay	-	-	-	-
County Attorney				
Personal services	258,923.23	278,838.42	273,666.00	5,172.42
Contractual services	41,977.95	62,311.18	50,458.00	11,853.18
Commodities	3,034.39	3,795.68	6,200.00	(2,404.32)
Capital Outlay	2,550.00	10,453.60	4,000.00	6,453.60
County Counselor				
Personal services	66,461.31	77,707.68	78,000.00	(292.32)
Contractual services	200.00	-	12,000.00	(12,000.00)
Commodities	-	-	-	-
Register of Deeds				
Personal services	71,596.17	70,961.29	69,797.00	1,164.29
Contractual services	4,005.23	1,200.73	5,450.00	(4,249.27)
Commodities	1,077.98	2,453.75	2,500.00	(46.25)
Capital Outlay	-	-	-	-
Public Safety				
Reimburse Public Safety Fund	141,135.00	5,000.00	-	5,000.00
Courthouse General				
Personal services	65,258.33	69,970.15	58,115.00	11,855.15
Contractual services	383,972.06	607,536.20	543,000.00	64,536.20
Commodities	75,751.02	62,620.24	60,000.00	2,620.24
Debt Service on Lease Purchas	-	-	-	-
Coroner				
Contractual services	38,412.00	42,727.25	35,000.00	7,727.25

**BOURBON COUNTY, KANSAS
GENERAL FUND**

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
District Court				
Personal services	\$ 41,646.04	\$ 47,220.49	\$ 46,010.00	\$ 1,210.49
Contractual services	191,859.78	177,642.67	228,000.00	(50,357.33)
Commodities	14,789.90	116,635.59	20,000.00	96,635.59
Capital Outlay	-	-	3,000.00	(3,000.00)
Emergency Preparedness				
Personal services	40,145.49	38,658.62	37,239.00	1,419.62
Contractual services	12,458.75	1,997.47	12,000.00	(10,002.53)
Commodities	3,346.69	3,549.92	7,000.00	(3,450.08)
Capital Outlay	1,035.31	691.96	1,500.00	(808.04)
Information Technology				
Personal services	57,755.11	104,039.76	106,595.00	(2,555.24)
Contractual services	111,318.81	107,481.99	113,600.00	(6,118.01)
Commodities	10,007.46	8,555.63	8,975.00	(419.37)
Capital Outlay	2,501.25	2,388.67	11,750.00	(9,361.33)
Dispatch				
Contractual services	50,000.00	50,000.00	50,000.00	-
Juvenile Detention				
Contractual services	100,284.53	86,349.00	86,257.00	92.00
Health and Welfare - Ambulance				
Contractual services	50,000.00	16,000.00	-	16,000.00
Economic Development				
Personal services	72,692.37	13,846.15	75,000.00	(61,153.85)
Contractual services	16,467.91	76,891.93	-	76,891.93
Commodities	47.42	1,336.89	-	1,336.89
Appropriation	4,675.95	4,675.95	25,000.00	(20,324.05)
Appropriations for Health and Welfare				
Health Board	80,750.00	90,750.00	90,750.00	-
Elderly	44,800.00	48,600.00	48,600.00	-
Appropriations for General Gove				
Conservation District	34,200.00	34,200.00	34,200.00	-
Appropriations for Cultural and Recreation				
Fair Board	10,000.00	10,000.00	10,000.00	-
General Government-Contingency				
Murder Trial	-	-	50,000.00	(50,000.00)
Jayahwk wind expenses	-	127,895.30	-	127,895.30
Reserve	-	-	294,700.00	(294,700.00)
Payroll - longevity	49,000.00	48,400.00	51,000.00	(2,600.00)
Other expenses	34,604.07	29,953.28	-	29,953.28

**BOURBON COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
Debt Service				
Principal	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -
Interest	899.75	1,504.50	1,210.00	294.50
Operating Transfers to Other Funds				
Computer Equipment Reserve	6,182.00	20,000.00	7,000.00	13,000.00
General Equipment Reserve	-	-	-	-
Election Equipment Reserve	-	8,000.00	-	8,000.00
Capital Improvements	-	-	-	-
Attorney Equipment Reserve	-	-	-	-
Subtotal Certified Budget			<u>2,937,034.00</u>	
Adjustments for Qualifying Budget Credits				
Grants	-	-	-	-
Reimbursed expenses	-	-	<u>153,500.55</u>	<u>(153,500.55)</u>
Total Expenditures	<u>2,473,778.06</u>	<u>2,891,988.04</u>	<u>\$ 3,090,534.55</u>	<u>\$ (198,546.51)</u>
Receipts Over(Under) Expenditures	227,012.57	(412,213.89)		
Unencumbered Cash, Beginning	<u>1,235,493.38</u>	<u>1,462,505.95</u>		
Unencumbered Cash, Ending	<u>\$ 1,462,505.95</u>	<u>\$ 1,050,292.06</u>		

BOURBON COUNTY, KANSAS
APPRAISER'S FUND

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 236,066.49	\$ 237,329.75	\$ 237,165.00	\$ 164.75
Delinquent tax collections	5,623.25	15,819.75	3,000.00	12,819.75
Motor vehicle tax	35,542.17	36,673.00	33,714.00	2,959.00
Other				
Reimbursements	2,550.79	1,773.00	1,200.00	573.00
Total Cash Receipts	279,782.70	291,595.50	\$ 275,079.00	\$ 16,516.50
Expenditures				
General Government				
Personal services	223,742.24	170,809.94	\$ 219,630.00	\$ (48,820.06)
Contractual services	20,631.69	24,158.31	42,555.00	(18,396.69)
Commodities	8,632.34	12,623.69	10,000.00	2,623.69
Debt Service				
Capital lease agreements	-	-	-	-
Operating Transfers to Other Funds				
Appraiser Equipment Reserve	25,000.00	20,000.00	12,000.00	8,000.00
Subtotal Certified Budget			284,185.00	
Adjustments for Qualifying Budget				
Reimbursed expenses	-	-	573.00	(573.00)
Total Expenditures	278,006.27	227,591.94	\$ 284,758.00	\$ (57,166.06)
Receipts Over(Under) Expenditures	1,776.43	64,003.56		
Unencumbered Cash, Beginning	7,382.43	9,158.86		
Unencumbered Cash, Ending	<u>\$ 9,158.86</u>	<u>\$ 73,162.42</u>		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
Appraiser's	\$ 25,000.00	\$ 20,000.00
Total Cash Receipts	25,000.00	20,000.00
Expenditures		
General		
Capital Outlay	27,856.00	-
Total Expenditures	27,856.00	-
Receipts Over(Under) Expenditures	(2,856.00)	20,000.00
Unencumbered Cash, Beginning	42,060.10	39,204.10
Unencumbered Cash, Ending	\$ 39,204.10	\$ 59,204.10

BOURBON COUNTY, KANSAS
BRIDGE AND CULVERT FUND

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 176,454.60	\$ 168,521.13	\$ 168,426.00	\$ 95.13
Delinquent tax collections	3,584.24	10,758.69	1,000.00	9,758.69
Motor vehicle tax	20,069.43	24,285.98	25,234.00	(948.02)
Other				
Reimbursements	-	15,080.54		15,080.54
Total Cash Receipts	<u>200,108.27</u>	<u>218,646.34</u>	<u>\$ 194,660.00</u>	<u>\$ 23,986.34</u>
Expenditures				
Streets and Highways				
Personal services	96,622.72	89,702.54	\$ 104,879.00	\$ (15,176.46)
Contractual services	16.52	3,593.75	-	3,593.75
Commodities	95,493.66	71,318.01	92,415.00	(21,096.99)
Debt Service				
Capital lease agreements	-	-	-	-
Operating Transfers to Other Funds				
Special Road and Machinery	-	-	-	-
Subtotal Certified Budget			197,294.00	
Adjustments for Qualifying Budget				
Reimbursed expenses	-	-	15,080.54	(15,080.54)
Total Expenditures	<u>192,132.90</u>	<u>164,614.30</u>	<u>\$ 212,374.54</u>	<u>\$ (47,760.24)</u>
Receipts Over(Under) Expenditures	7,975.37	54,032.04		
Unencumbered Cash, Beginning	<u>280.09</u>	<u>8,255.46</u>		
Unencumbered Cash, Ending	<u>\$ 8,255.46</u>	<u>\$ 62,287.50</u>		

BOURBON COUNTY, KANSAS
EMERGENCY MANAGMENT PERFORMANCE GRANT FUND
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Federal Grant	\$ 27,436.00	\$ 16,912.35	\$ 17,500.00	\$ (587.65)
State grant	1,360.00	-	-	-
Other				
Reimbursement	-	-	-	-
Total Cash Receipts	<u>28,796.00</u>	<u>16,912.35</u>	<u>\$ 17,500.00</u>	<u>\$ (587.65)</u>
Expenditures				
Public Safety				
Personal services	-	-	\$ 17,000.00	\$ (17,000.00)
Contractual services	3,185.59	17,210.18	<u>17,000.00</u>	<u>17,210.18</u>
Subtotal Certified Budget				
Adjustments for Qualifying Budget				
Reimbursed expenses	-	-	-	-
Total Expenditures	<u>3,185.59</u>	<u>17,210.18</u>	<u>\$ 17,000.00</u>	<u>\$ 210.18</u>
Receipts Over(Under) Expenditures	25,610.41	(297.83)		
Unencumbered Cash, Beginning	<u>1,788.62</u>	<u>27,399.03</u>		
Unencumbered Cash, Ending	<u>\$ 27,399.03</u>	<u>\$ 27,101.20</u>		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
General	\$ 6,182.00	\$ 20,000.00
Other		
Reimbursement	15,000.00	8,977.22
Total Cash Receipts	<u>21,182.00</u>	<u>28,977.22</u>
Expenditures		
General		
Capital Outlay	34,534.68	23,134.85
Total Expenditures	<u>34,534.68</u>	<u>23,134.85</u>
Receipts Over(Under) Expenditures	(13,352.68)	5,842.37
Unencumbered Cash, Beginning	<u>26,854.61</u>	<u>13,501.93</u>
Unencumbered Cash, Ending	<u>\$ 13,501.93</u>	<u>\$ 19,344.30</u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Operating Transfers from Other Funds		
General	<u>\$ -</u>	<u>\$ -</u>
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures		
General		
Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>15,855.63</u>	<u>15,855.63</u>
Unencumbered Cash, Ending	<u>\$ 15,855.63</u>	<u>\$ 15,855.63</u>

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Other				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Cash Receipts	-	-	\$ -	\$ -
Expenditures				
General				
Personal services	-	-	\$ -	\$ -
Capital Outlay	-	-	-	-
Subtotal Certified Budget			-	
Adjustments for Qualifying Budget				
Grants in excess of budget	-	-	-	-
Total Expenditures	-	-	\$ -	\$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	492.54	492.54		
Unencumbered Cash, Ending	\$ 492.54	\$ 492.54		

BOURBON COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from General Fund	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
General		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	248,601.19	248,601.19
Unencumbered Cash, Ending	<u>\$ 248,601.19</u>	<u>\$ 248,601.19</u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
General	\$ -	\$ -
 Total Cash Receipts	-	-
 Expenditures		
General		
Capital Outlay	-	-
 Total Expenditures	-	-
 Receipts Over(Under) Expenditures	-	-
 Unencumbered Cash, Beginning	11,170.87	11,170.87
 Unencumbered Cash, Ending	\$ 11,170.87	\$ 11,170.87

BOURBON COUNTY, KANSAS
ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 80,379.85	\$ 70,345.49	\$ 70,347.00	\$ (1.51)
Delinquent tax collections	1,241.72	4,509.99	630.00	3,879.99
Motor vehicle tax	6,197.06	9,592.14	11,527.00	(1,934.86)
Other				
Reimbursements	7,176.05	15,900.84	-	15,900.84
Total Cash Receipts	<u>94,994.68</u>	<u>100,348.46</u>	<u>\$ 82,504.00</u>	<u>\$ 17,844.46</u>
Expenditures				
General Government				
Personal services	28,299.06	21,761.21	\$ 25,314.00	\$ (3,552.79)
Contractual services	33,934.82	29,993.96	40,600.00	(10,606.04)
Commodities	19,452.13	8,636.01	20,986.00	(12,349.99)
Operating Transfers to Other Funds				
Election Equipment Reserve	12,000.00	20,000.00	-	20,000.00
Subtotal Certified Budget			86,900.00	
Adjustments for Qualifying Budget Credits				
Reimbursed expenses	-	-	15,900.84	(15,900.84)
Total Expenditures	<u>93,686.01</u>	<u>80,391.18</u>	<u>\$ 102,800.84</u>	<u>\$ (22,409.66)</u>
Receipts Over(Under) Expenditures	1,308.67	19,957.28		
Unencumbered Cash, Beginning	<u>4,228.51</u>	<u>5,537.18</u>		
Unencumbered Cash, Ending	<u>\$ 5,537.18</u>	<u>\$ 25,494.46</u>		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
General	\$ -	\$ 8,000.00
Election	12,000.00	20,000.00
Total Cash Receipts	12,000.00	28,000.00
Expenditures		
General		
Capital Outlay	9,075.00	-
Total Expenditures	9,075.00	-
Receipts Over(Under) Expenditures	2,925.00	28,000.00
Unencumbered Cash, Beginning	91,050.00	93,975.00
Unencumbered Cash, Ending	<u>\$ 93,975.00</u>	<u>\$ 121,975.00</u>

BOURBON COUNTY, KANSAS
EMPLOYEE BENEFIT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 1,586,090.61	\$ 1,578,631.68	\$ 1,577,829.00	\$ 802.68
Delinquent tax collections	35,264.46	102,269.58	14,000.00	88,269.58
Motor vehicle tax	221,372.20	236,216.96	226,611.00	9,605.96
Other				
Reimbursements -- Other Funds	-	50.00	-	50.00
Reimbursed expenses	1,378,362.05	1,288,714.28	1,350,000.00	(61,285.72)
Total Cash Receipts	<u>3,221,089.32</u>	<u>3,205,882.50</u>	<u>\$ 3,168,440.00</u>	<u>\$ 37,442.50</u>
Expenditures				
Employee Benefits				
Social security	269,071.08	262,482.36	\$ 250,000.00	\$ 12,482.36
Kpers retirement	344,839.71	320,614.77	340,000.00	(19,385.23)
Unemployment	11,157.99	2,865.07	11,000.00	(8,134.93)
Health	2,664,194.39	2,480,636.21	2,709,000.00	(228,363.79)
Other insurance	5,323.96	5,335.32	6,000.00	(664.68)
Workers Compensation	100,424.00	82,462.00	130,000.00	(47,538.00)
Subtotal Certified Budget	-	-	3,446,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	<u>3,395,011.13</u>	<u>3,154,395.73</u>	<u>\$ 3,446,000.00</u>	<u>\$ (291,604.27)</u>
Receipts Over(Under) Expenditures	(173,921.81)	51,486.77		
Unencumbered Cash, Beginning	<u>424,016.80</u>	<u>250,094.99</u>		
Unencumbered Cash, Ending	<u>\$ 250,094.99</u>	<u>301,581.76</u>		

BOURBON COUNTY, KANSAS
REGISTER OF DEEDS TECH FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses and Fees		
Tech Fees	\$ 17,719.00	\$ 19,558.00
Total Cash Receipts	<u>17,719.00</u>	<u>19,558.00</u>
Expenditures		
General		
Capital Outlay	<u>16,098.06</u>	<u>19,165.99</u>
Total Expenditures	<u>16,098.06</u>	<u>19,165.99</u>
Receipts Over(Under) Expenditures	1,620.94	392.01
Unencumbered Cash, Beginning	<u>38,324.06</u>	<u>39,945.00</u>
Unencumbered Cash, Ending	<u>\$ 39,945.00</u>	<u>\$ 40,337.01</u>

BOURBON COUNTY, KANSAS
TREASURERS TECH FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses and Fees		
Tech Fees	\$ 4,330.00	\$ 7,701.80
Total Cash Receipts	<u>4,330.00</u>	<u>7,701.80</u>
Expenditures		
General		
Capital Outlay	<u>3,437.00</u>	<u>-</u>
Total Expenditures	<u>3,437.00</u>	<u>-</u>
Receipts Over(Under) Expenditures	893.00	7,701.80
Unencumbered Cash, Beginning	<u>3,332.90</u>	<u>4,225.90</u>
Unencumbered Cash, Ending	<u>\$ 4,225.90</u>	<u>\$ 11,927.70</u>

BOURBON COUNTY, KANSAS
CLERKS TECH FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses and Fees		
Tech Fees	\$ 4,330.00	\$ 4,889.50
Total Cash Receipts	<u>4,330.00</u>	<u>4,889.50</u>
Expenditures		
General		
Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	4,330.00	4,889.50
Unencumbered Cash, Beginning	<u>14,149.47</u>	<u>18,479.47</u>
Unencumbered Cash, Ending	<u>\$ 18,479.47</u>	<u>\$ 23,368.97</u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses and Fees		
Vehicle Inspection fees	\$ 22,475.57	\$ 30,540.00
Total Cash Receipts	22,475.57	30,540.00
Expenditures		
General		
Contractual services	17,519.24	20,913.44
Total Expenditures	17,519.24	20,913.44
Receipts Over(Under) Expenditures	4,956.33	9,626.56
Unencumbered Cash, Beginning	29,151.80	34,108.13
Unencumbered Cash, Ending	<u>\$ 34,108.13</u>	<u>\$ 43,734.69</u>

BOURBON COUNTY, KANSAS
BLUE CROSS BLUE SHIELD FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Grant	\$ 62,500.00	\$ -
Total Cash Receipts	62,500.00	-
Expenditures		
Public Safety		
Contractual services	25,815.69	85,315.98
Commodities	18,013.65	14,902.05
Total Expenditures	43,829.34	100,218.03
Receipts Over(Under) Expenditures	18,670.66	(100,218.03)
Unencumbered Cash, Beginning	81,547.37	100,218.03
Unencumbered Cash, Ending	\$ 100,218.03	\$ -

BOURBON COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 63,855.88	\$ 74,654.55	\$ 74,611.00	\$ 43.55
Delinquent tax collections	1,455.06	4,222.62	600.00	3,622.62
Motor vehicle tax	9,108.37	9,557.52	9,120.00	437.52
Total Cash Receipts	<u>74,419.31</u>	<u>88,434.69</u>	<u>\$ 84,331.00</u>	<u>\$ 4,103.69</u>
Expenditures				
Health and Welfare				
Appropriation to Mental Health Board	<u>75,000.00</u>	<u>90,000.00</u>	<u>\$ 90,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>75,000.00</u>	<u>90,000.00</u>	<u>\$ 90,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(580.69)	(1,565.31)		
Unencumbered Cash, Beginning	<u>5,569.96</u>	<u>4,989.27</u>		
Unencumbered Cash, Ending	<u>\$ 4,989.27</u>	<u>\$ 3,423.96</u>		

BOURBON COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 46,827.56	\$ 47,342.31	\$ 47,365.00	\$ (22.69)
Delinquent tax collections	1,098.70	3,183.18	500.00	2,683.18
Motor vehicle tax	6,746.51	7,102.04	6,683.00	419.04
Total Cash Receipts	<u>54,672.77</u>	<u>57,627.53</u>	<u>\$ 54,548.00</u>	<u>\$ 3,079.53</u>
Expenditures				
Health and Welfare				
Appropriation to Mental Retardation Center	<u>55,000.00</u>	<u>55,000.00</u>	<u>\$ 55,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>55,000.00</u>	<u>55,000.00</u>	<u>\$ 55,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(327.23)	2,627.53		
Unencumbered Cash, Beginning	<u>573.13</u>	<u>245.90</u>		
Unencumbered Cash, Ending	<u>\$ 245.90</u>	<u>\$ 2,873.43</u>		

BOURBON COUNTY, KANSAS
PUBLIC SAFETY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 1,469,436.01	\$ 1,616,178.13	\$ 1,615,415.00	\$ 763.13
Delinquent tax collections	20,131.44	59,908.89	20,000.00	39,908.89
Motor vehicle tax	180,513.73	179,748.14	210,301.00	(30,552.86)
Intergovernmental				
Federal Grant-governors' office	16,955.00	73,898.00	39,333.00	34,565.00
Federal Grant-KDOT	-	93.56	-	93.56
Federal Grant-COPS	-	-	-	-
Other				
Jail Fees	19,885.00	41,961.98	50,000.00	(8,038.02)
Sheriff Fees	26,390.71	9,924.26	10,000.00	(75.74)
Reimbursement from General	141,135.00	4,252.49		4,252.49
Miscellaneous	-	226.50	-	226.50
Total Receipts	<u>1,874,446.89</u>	<u>1,986,191.95</u>	<u>\$ 1,945,049.00</u>	<u>\$ 41,142.95</u>
Expenditures				
Public Safety-Sheriff				
Personal services	619,207.04	616,384.38	\$ 620,943.00	\$ (4,558.62)
Contractual services	72,465.83	91,432.45	72,479.00	18,953.45
Commodities	98,077.26	212,934.01	97,100.00	115,834.01
Capital Outlays	2,381.71	-	-	-
Debt service Lease Purchases	48,499.54	31,824.00	31,824.00	-
Correctional Center				
Personal services	612,600.82	600,694.69	563,303.00	37,391.69
Contractual services	311,513.58	339,584.79	285,000.00	54,584.79
Commodities	177,483.67	43,005.19	235,000.00	(191,994.81)
Capital Outlays	-	11,188.00	40,000.00	(28,812.00)
Subtotal Certified Budget	-	-	1,945,649.00	
Adjustments for Qualifying Budget Credits				
Federal grants over budget	-	-	34,565.00	(34,565.00)
Total Expenditures	<u>1,942,229.45</u>	<u>1,947,047.51</u>	<u>\$ 1,980,214.00</u>	<u>\$ (33,166.49)</u>
Receipts Over(Under) Expenditures	1,874,446.89	1,975,003.95		
Unencumbered Cash, Beginning	<u>68,731.49</u>	<u>948.93</u>		
Unencumbered Cash, Ending	<u>\$ 948.93</u>	<u>\$ 40,093.37</u>		

BOURBON COUNTY, KANSAS
NOXIOUS WEED FUND

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 31,331.75	\$ 64,888.42	\$ 64,864.00	\$ 24.42
Delinquent tax collections	1,147.38	3,012.81	630.00	2,382.81
Motor vehicle tax	6,387.93	6,121.33	4,451.00	1,670.33
Other				
Miscellaneous	145.06	4,239.93	-	4,239.93
Reimbursements from Chemical	93,852.80	69,935.99	100,000.00	(30,064.01)
Total Receipts	<u>132,864.92</u>	<u>148,198.48</u>	<u>\$ 169,945.00</u>	<u>\$ (21,746.52)</u>
Expenditures				
Health and Welfare				
Personal services	36,526.50	34,606.63	\$ 34,359.00	\$ 247.63
Contractual services	2,112.47	4,002.30	7,436.00	(3,433.70)
Commodities	86,515.15	77,513.89	128,150.00	(50,636.11)
Operating Transfers to				
Noxious Weed Equipment Fund	-	30,000.00	-	30,000.00
Subtotal Certified Budget			169,945.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	<u>125,154.12</u>	<u>146,122.82</u>	<u>\$ 169,945.00</u>	<u>\$ (23,822.18)</u>
Receipts Over(Under) Expenditures	132,864.92	118,198.48		
Unencumbered Cash, Beginning	<u>26.37</u>	<u>7,737.17</u>		
Unencumbered Cash, Ending	<u>\$ 7,737.17</u>	<u>\$ 9,812.83</u>		

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Operating Transfer from Noxious Weed Fund	\$ -	\$ 30,000.00
Total Cash Receipts	<u>-</u>	<u>30,000.00</u>
Expenditures		
Health and Welfare		
Commodities	-	-
Capital outlay	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	-	30,000.00
Unencumbered Cash, Beginning	<u>119.09</u>	<u>119.09</u>
Unencumbered Cash, Ending	<u>\$ 119.09</u>	<u>\$ 30,119.09</u>

BOURBON COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 917,709.35	\$ 1,095,058.42	\$ 1,095,059.00	\$ (0.58)
Delinquent tax collections	21,179.53	60,725.67	60,674.00	51.67
Motor vehicle tax	131,902.50	139,214.61	139,265.00	(50.39)
Intergovernmental				
Special highway aid	512,940.46	577,147.88	608,283.00	(31,135.12)
County equalization aid	13,407.12	31,135.56	-	31,135.56
Federal Exchange-State aid	-	69,230.77	-	69,230.77
FEMA Fed	-	270,720.46	-	270,720.46
FEMA State	-	36,096.06	-	36,096.06
Other				
Reimbursements	7,917.85	77,823.45	73,971.00	3,852.45
Reimbursements from Road and Bridge Sales Tax Fund	505,670.00	581,000.00	581,000.00	-
Miscellaneous	54,106.00	6,655.02	5,947.00	708.02
Elm Creek Lake Fees	7,212.00	6,252.00	6,252.00	-
Total Cash Receipts	<u>2,172,044.81</u>	<u>2,951,059.90</u>	<u>\$ 2,570,451.00</u>	<u>\$ 380,608.90</u>
Expenditures				
Street and Highways				
Personal services	832,611.59	765,036.20	\$ 775,000.00	\$ (9,963.80)
Contractual services	65,221.62	516,453.18	450,000.00	66,453.18
Commodities	763,145.68	921,806.13	948,151.00	(26,344.87)
Capital Outlay	-	-	-	-
Elm Creek				
Personal services	22,329.60	27,851.97	28,000.00	(148.03)
Contractual services	10,071.43	12,293.76	12,000.00	293.76
Commodities	4,777.29	9,211.02	10,000.00	(788.98)
Debt Service				
Lease purchase agreements	334,990.08	297,286.15	347,300.00	(50,013.85)
Operating Transfers to Other Funds				
Special Road and Machinery	-	20,000.00		20,000.00
Subtotal Certified Budget			2,570,451.00	
Adjustments for Qualifying Budget Credits				
Reimbursed expenses	-	-	3,852.45	(3,852.45)
Total Expenditures	<u>2,033,147.29</u>	<u>2,569,938.41</u>	<u>\$ 2,574,303.45</u>	<u>\$ (4,365.04)</u>
Receipts Over(Under) Expenditures	138,897.52	381,121.49		
Unencumbered Cash, Beginning	<u>(138,296.07)</u>	<u>601.45</u>		
Unencumbered Cash, Ending	<u>\$ 601.45</u>	<u>\$ 381,722.94</u>		

BOURBON COUNTY, KANSAS
ROAD AND BRIDGE SALES TAX FUND

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Sales tax	\$ 1,173,476.89	\$ 1,459,898.61	\$ 1,393,090.00	\$ 66,808.61
Intergovernmental				
Federal Exchange-State aid	-	22,815.80	-	22,815.80
Total Cash Receipts	<u>1,173,476.89</u>	<u>1,482,714.41</u>	<u>\$ 1,393,090.00</u>	<u>\$ 89,624.41</u>
Expenditures				
Public Safety				
Personal services	79,642.24	93,208.64	\$ 92,500.00	\$ 708.64
Contractual services	19,589.66	470,102.88	506,113.00	(36,010.12)
Commodities	479,434.18	175,929.83	213,477.00	(37,547.17)
Capital Outlay	-	-	-	-
Reimbursement-Road & Bridge	505,670.00	581,000.00	581,000.00	-
Debt Service				
Lease purchase agreements	80,484.11	-	-	-
Total Expenditures	<u>1,164,820.19</u>	<u>1,320,241.35</u>	<u>\$ 1,393,090.00</u>	<u>\$ (72,848.65)</u>
Receipts Over(Under) Expenditures	8,656.70	162,473.06		
Unencumbered Cash, Beginning	<u>514.49</u>	<u>9,171.19</u>		
Unencumbered Cash, Ending	<u>\$ 9,171.19</u>	<u>\$ 171,644.25</u>		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from Special Bridge Fund	\$ -	\$ 50,000.00
Total Cash Receipts	-	50,000.00
Expenditures		
Streets and Highways		
Contractual Services	-	-
Commodities	-	-
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	50,000.00
Unencumbered Cash, Beginning	55.32	55.32
Unencumbered Cash, Ending	<u>\$ 55.32</u>	<u>\$ 50,055.32</u>

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 3,087.36	\$ 3,080.84	\$ 3,037.00	\$ 43.84
Delinquent tax collections	69.16	201.68	30.00	171.68
Motor vehicle tax	433.51	461.01	433.00	28.01
Intergovernmental				
Local alcoholic liquor tax	-	-	-	-
Total Cash Receipts	<u>3,590.03</u>	<u>3,743.53</u>	<u>\$ 3,500.00</u>	<u>\$ 243.53</u>
Expenditures				
Health and Welfare				
Appropriations	<u>3,587.11</u>	<u>3,500.00</u>	<u>\$ 3,500.00</u>	<u>\$ -</u>
Total Expenditures	<u>3,587.11</u>	<u>3,500.00</u>	<u>\$ 3,500.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	2.92	243.53		
Unencumbered Cash, Beginning	<u>(2.92)</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 243.53</u>		

BOURBON COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Current ad valorem tax	\$ 17,337.17	\$ 152,643.47
Delinquent tax collections	404.37	1,523.37
Motor vehicle tax	2,429.26	2,589.02
Intergovernmental		
State aid	-	-
Other		
Reimbursements	-	962.00
Total Cash Receipts	<u>20,170.80</u>	<u>157,717.86</u>
Expenditures		
Streets and Highways		
Personal services	-	21,621.87
Contractual services	-	48,100.61
Commodities	5,557.00	31,014.40
Capital Outlay	-	-
Operating Transfers to Other Funds		
Road and Bridge Improvement	-	50,000.00
Total Expenditures	<u>5,557.00</u>	<u>150,736.88</u>
Receipts Over(Under) Expenditures	14,613.80	6,980.98
Unencumbered Cash, Beginning	<u>2,054.40</u>	<u>16,668.20</u>
Unencumbered Cash, Ending	<u>\$ 16,668.20</u>	<u>\$ 23,649.18</u>

BOURBON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$ -	\$ -	\$ -	\$ -
Total Cash Receipts	-	-	\$ -	\$ -
Expenditures				
Culture and Recreation				
Contractual services	30.84	-	\$ 31.00	\$ (31.00)
Total Expenditures	30.84	-	\$ 31.00	\$ (31.00)
Receipts Over(Under) Expenditures	(30.84)	-		
Unencumbered Cash, Beginning	30.84	-		
Unencumbered Cash, Ending	\$ -	\$ -		

BOURBON COUNTY, KANSAS
SPECIAL ROAD MACHINERY FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Operating Transfer from Other Funds		
Road and Bridge	\$ -	\$ 20,000.00
Intergovernmental		
Other grants	92,026.06	-
Other		
Sales of Equipment	-	-
Reimbursements	-	73,975.50
	<u>92,026.06</u>	<u>93,975.50</u>
Total Cash Receipts	<u>92,026.06</u>	<u>93,975.50</u>
Expenditures		
Streets and Highways		
Capital Outlay	38,000.00	83,853.51
Debt Service		
Lease purchase agreements	-	-
	<u>38,000.00</u>	<u>83,853.51</u>
Total Expenditures	<u>38,000.00</u>	<u>83,853.51</u>
Receipts Over(Under) Expenditures	54,026.06	10,121.99
Unencumbered Cash, Beginning	<u>67,695.24</u>	<u>121,721.30</u>
Unencumbered Cash, Ending	<u>\$ 121,721.30</u>	<u>131,843.29</u>

BOURBON COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$ 286,282.27	\$ 259,797.14	\$ 259,688.00	\$ 109.14
Delinquent tax collections	238.63	7,074.68	-	7,074.68
Motor vehicle tax	-	18,114.48	40,312.00	(22,197.52)
Licenses and Fees				
User Fees	832,888.23	683,809.05	880,000.00	(196,190.95)
Other				
Reimbursement: General Fund	38,931.98	16,000.00	-	16,000.00
Reimbursements	-	1,829.75	-	1,829.75
Operating Transfer from Other Funds				
General	\$ -	\$ -	-	-
Total Cash Receipts	<u>1,158,341.11</u>	<u>986,625.10</u>	<u>\$ 1,180,000.00</u>	<u>\$ (193,374.90)</u>
Expenditures				
Health and Welfare				
Personal services	59,895.30	37,852.97	\$ 42,000.00	\$ (4,147.03)
Contractual services	1,029,696.04	963,128.29	1,050,000.00	(86,871.71)
Commodities	25,799.77	24,926.21	26,000.00	(1,073.79)
Capital Outlay	3,581.82	-	62,000.00	(62,000.00)
Total Expenditures	<u>1,118,972.93</u>	<u>1,025,907.47</u>	<u>\$ 1,180,000.00</u>	<u>\$ (154,092.53)</u>
Receipts Over(Under) Expenditures	39,368.18	(39,282.37)		
Unencumbered Cash, Beginning	<u>1,092.83</u>	<u>40,461.01</u>		
Unencumbered Cash, Ending	<u>\$ 40,461.01</u>	<u>\$ 1,178.64</u>		

BOURBON COUNTY, KANSAS
WORKSITE WELLNESS GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other		
Grant	\$ 12,500.00	\$ -
Total Cash Receipts	12,500.00	-
Expenditures		
Public Health		
Capital Outlay	11,577.13	-
Total Expenditures	11,577.13	-
Receipts Over(Under) Expenditures	922.87	-
Unencumbered Cash, Beginning	-	922.87
Unencumbered Cash, Ending	\$ 922.87	\$ 922.87

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

	Prior Year Actual	Current Year Actual
Other Grant	\$ 91,619.72	\$ 10,008.33
Total Cash Receipts	91,619.72	10,008.33
Expenditures		
Public Health		
Contractual services	91,619.72	10,008.33
Total Expenditures	91,619.72	10,008.33
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

BOURBON COUNTY, KANSAS
COVID GRANTS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Other		
COVID Grants	<u>2,925,569.00</u>	<u>\$ 1,411,529.50</u>
Total Cash Receipts	<u>2,925,569.00</u>	<u>1,411,529.50</u>
Expenditures		
Public Health		
Contractual services	<u>2,925,569.00</u>	<u>804,706.50</u>
Total Expenditures	<u>2,925,569.00</u>	<u>804,706.50</u>
Receipts Over(Under) Expenditures	-	606,823.00
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 606,823.00</u>

BOURBON COUNTY, KANSAS
MERCY MEDICAL BUILDING FUND

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Licenses and Fees				
User Fees	\$ -	\$ 286,210.72	\$ -	\$ 286,210.72
Other				
Donation	-	600,000.00	-	600,000.00
Total Cash Receipts	-	886,210.72	\$ -	\$ 886,210.72
Expenditures				
Health and Welfare				
Personal services		60,473.54	-	\$ 60,473.54
Contractual services		257,502.46	-	257,502.46
Commodities	-	42,796.51	-	42,796.51
Subtotal Certified Budget			-	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	600,000.00	(600,000.00)
Total Expenditures	125,154.12	360,772.51	\$ 600,000.00	\$ (239,227.49)
Receipts Over(Under) Expenditures	-	525,438.21		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 525,438.21		

BOURBON COUNTY, KANSAS
EOC UPGRADE GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Other		
Grant	\$ 22,023.00	\$ -
Total Cash Receipts	<u>22,023.00</u>	<u>-</u>
Expenditures		
Public Health		
Contractual services	<u>16,827.14</u>	<u>5,195.86</u>
Total Expenditures	<u>16,827.14</u>	<u>5,195.86</u>
Receipts Over(Under) Expenditures	5,195.86	(5,195.86)
Unencumbered Cash, Beginning	<u>-</u>	<u>5,195.86</u>
Unencumbered Cash, Ending	<u>\$ 5,195.86</u>	<u>\$ -</u>

BOURBON COUNTY, KANSAS
JAYHAWK WIND PILOT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Payments in lieu of taxes	\$ -	\$ 279,917.20
Total Cash Receipts	-	279,917.20
Expenditures		
Public Health		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	279,917.20
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 279,917.20

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other		
Miscellaneous	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	1,200.00	3,309.10
Debt Service		
Cost of Issuance	-	-
Total Expenditures	1,200.00	3,309.10
Receipts Over(Under) Expenditures	(1,200.00)	(3,309.10)
Unencumbered Cash, Beginning	4,509.10	3,309.10
Unencumbered Cash, Ending	\$ 3,309.10	\$ -

BOURBON COUNTY, KANSAS
JAIL BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Sales Tax	\$ 808,945.23	\$ 1,009,229.09	\$ 775,000.00	\$ 234,229.09
Other				
Miscellaneous	-	122,869.15	-	122,869.15
Total Cash Receipts	<u>808,945.23</u>	<u>1,132,098.24</u>	<u>\$ 775,000.00</u>	<u>\$ 357,098.24</u>
Expenditures				
Public Safety				
Operating expense	105,128.41	93,187.24	\$ 370,000.00	\$ (276,812.76)
Debt Service				
Bond Principal	250,000.00	290,000.00	260,000.00	30,000.00
Bond Interest	189,945.00	148,842.68	182,445.00	(33,602.32)
Lease purchase agreements	141,875.00	139,475.00	137,975.00	1,500.00
Total Expenditures	<u>686,948.41</u>	<u>671,504.92</u>	<u>\$ 950,420.00</u>	<u>\$ (278,915.08)</u>
Receipts Over(Under) Expenditures	121,996.82	460,593.32		
Unencumbered Cash, Beginning	<u>530,255.31</u>	<u>652,252.13</u>		
Unencumbered Cash, Ending	<u>\$ 652,252.13</u>	<u>1,112,845.45</u>		

BOURBON COUNTY, KANSAS
SEWER DISTRICT #1 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Other				
Assessments billed by the City	\$ 30,200.88	\$ 30,011.31	\$ 44,949.00	\$ (14,937.69)
Proceeds from Bonds issued	-	685,000.00	-	685,000.00
Premium received on Bonds	-	16,348.85	-	16,348.85
Total Cash Receipts	30,200.88	731,360.16	\$ 44,949.00	\$ 686,411.16
Expenditures				
Capital Projects	-	22,132.51	\$ -	\$ 22,132.51
Debt Service				
Principal	12,800.00	689,413.74	12,800.00	676,613.74
Interest	18,656.00	22,773.32	45,964.00	(23,190.68)
Subtotal Certified Budget			58,764.00	
Adjustments for Qualifying Budget Credits				
Refunding bonds	-	-	685,000.00	(685,000.00)
Total Expenditures	125,154.12	734,319.57	\$ 743,764.00	\$ (9,444.43)
Receipts Over(Under) Expenditures	(1,255.12)	(2,959.41)		
Unencumbered Cash, Beginning	15,069.54	13,814.42		
Unencumbered Cash, Ending	<u>\$ 13,814.42</u>	<u>\$ 10,855.01</u>		

BOURBON COUNTY, KANSAS
LANDFILL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Licenses and Fees				
User fees	\$ 217,370.11	\$ 400,229.52	\$ 391,940.00	\$ 8,289.52
Other				
Reimbursements	-	350.37	-	350.37
Total Cash Receipts	<u>217,370.11</u>	<u>400,579.89</u>	<u>\$ 391,940.00</u>	<u>\$ 8,639.89</u>
Expenditures				
Health and Welfare				
Personal services	67,100.62	60,737.23	\$ 60,900.00	\$ (162.77)
Contractual services	77,550.65	150,287.82	123,000.00	27,287.82
Commodities	97,725.01	87,119.05	91,000.00	(3,880.95)
Capital outlay	-	-	111,065.00	(111,065.00)
Reimbursement: Road & Bridge	-	-	-	-
Debt Service				
General Obligation Bonds				
Principal	28,500.00	29,400.00	29,400.00	-
Interest	9,612.25	8,453.00	8,454.00	(1.00)
Lease purchase agreements	-	13,730.42	27,460.00	(13,729.58)
Subtotal Certified Budget			451,279.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	350.37	(350.37)
Total Expenditures	<u>280,488.53</u>	<u>349,727.52</u>	<u>\$ 451,629.37</u>	<u>\$ (101,901.85)</u>
Receipts Over(Under) Expenditures	(63,118.42)	50,852.37		
Unencumbered Cash, Beginning	<u>122,458.27</u>	<u>59,339.85</u>		
Unencumbered Cash, Ending	<u>\$ 59,339.85</u>	<u>\$ 110,192.22</u>		

BOURBON COUNTY, KANSAS
ALL AGENCY FUNDS

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	\$ 10,851,106.80	\$ 912,509.92	\$ 16,749.45	\$ 11,746,867.27
Delinquent Personal Property	3,117.57		2,444.89	672.68
Delinquent Real Estate	16,934.22	-	-	16,934.22
Escape Tax	-	-	-	-
Excise Tax	83.77	30.40	-	114.17
Real Estate Redemptions	533,547.89		370,545.31	163,002.58
Alcohol Tax	2.95	-	2.95	-
In Lieu of Tax	-			-
Isolated and Comp Tax	197,914.12	1,109,308.26	1,203,326.37	103,896.01
RV Tax	9,908.22	2,483.55	549.69	11,842.08
Severance Tax	-			-
Neighborhood Revital holding	71,585.84	24,559.03		96,144.87
Motor Vehicle Tax	666,348.96	36,285.43	47,947.71	654,686.68
Commercial Vehicle Tax	81,174.33	87,364.16	41,521.15	127,017.34
Total Distributable Funds	<u>\$ 12,431,724.67</u>	<u>\$ 2,172,540.75</u>	<u>\$ 1,683,087.52</u>	<u>\$ 12,921,177.90</u>
State Funds:				
State Educational Building	\$ -	\$ 126,635.74	\$ 128,345.22	\$ (1,709.48)
Institutional Building	-	63,317.84	64,172.58	(854.74)
State Motor Vehicle	17,205.81	837,095.06	845,304.38	8,996.49
Total State Funds	<u>\$ 17,205.81</u>	<u>\$ 1,027,048.64</u>	<u>\$ 1,037,822.18</u>	<u>\$ 6,432.27</u>
Subdivision Funds:				
Extension District	\$ -	\$ 195,201.78	\$ 197,941.99	\$ (2,740.21)
Fire Districts	-	487,044.68	494,984.93	(7,940.25)
SEK Library District	-	116,368.05	118,627.11	(2,259.06)
Watershed Districts	-	149,110.07	152,455.23	(3,345.16)
Hospital Districts	-	711.65	711.65	-
School Districts	-	9,798,970.30	9,907,969.75	(108,999.45)
Cities	-	2,592,038.32	2,607,772.55	(15,734.23)
Townships	-	90,506.50	91,722.65	(1,216.15)
Cemetery Districts	-	57,100.64	57,854.83	(754.19)
Total Subdivision Funds	<u>\$ -</u>	<u>\$ 13,487,051.99</u>	<u>\$ 13,630,040.69</u>	<u>\$ (142,988.70)</u>

**BOURBON COUNTY, KANSAS
ALL AGENCY FUNDS**

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
General Agency Funds	\$ 121,106.15	\$ 210,970.37	\$ 148,074.34	\$ 184,002.18
County Treasurer	39,499.22	4,493.00	4,347.00	39,645.22
County Clerk	40.00	-	-	40.00
Register of Deeds	-	174,821.35	174,821.35	-
Clerk of the District Court	-	-	-	-
County Attorney	74,680.55	69,218.89	101,962.80	41,936.64
Sheriffs Funds	20,225.79	13,179.54	7,576.39	25,828.94
Inmates' Funds	92,148.49	387,506.16	345,658.21	133,996.44
Total Other Agency Funds	<u>\$ 347,700.20</u>	<u>\$ 860,189.31</u>	<u>\$ 782,440.09</u>	<u>\$ 425,449.42</u>
Grand Totals - Agency Funds	<u>\$ 12,796,630.68</u>	<u>\$ 17,546,830.69</u>	<u>\$ 17,133,390.48</u>	<u>\$ 13,210,070.89</u>

BOURBON COUNTY, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2021

BOURBON COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

FEDERAL GRANTOR PASS THROUGH GRANTOR / PROGRAM TITLE	CFDA Number	AMOUNT RECEIVED	AMOUNT EXPENDED
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through the State of Kansas Department of Commerce & Housing			
Grant Number 20-CV-007		\$ 10,008.33	\$ 10,008.33
Community Development Block Grant	14.228	<u>10,008.33</u>	<u>10,008.33</u>
<u>U.S. Department of Justice</u>			
Passed Through the State of Kansas Governor's Office			
Coronavirus Emergency Supplemental Program	16.034 (3)	<u>73,898.00</u>	<u>60,327.00</u>
Direct Grant			
Community Policing COPS Hiring Program Grant	16.710	<u>-</u>	<u>47,996.80</u>
<u>U.S. Department of Transportation</u>			
Passed through the Kansas Department of Transportation			
STEP Grant	20.600	<u>93.56</u>	<u>1,074.05</u>
<u>U.S. Department of the Treasury</u>			
Direct Grant			
Coronavirus Relief Fund	21.019 (3)	<u>1,411,529.50</u>	<u>804,706.50</u>
<u>U.S. Department of Homeland Security</u>			
Passed Through the State of Kansas Adjutant General Office, Division of Emergency Management			
Disaster Grant - Public Assistance	97.036 (3)	16,912.35	16,912.35
Disaster Grant - Public Assistance	97.036	270,720.46	270,720.46
Emergency Management Performance Grant	97.042	-	17,236.00
Emergency Operations Center Grant	97.052	-	5,195.86
Total U.S. Department of Homeland Security		<u>287,632.81</u>	<u>310,064.67</u>
TOTALS		<u>\$ 1,783,162.20</u>	<u>\$ 1,234,177.35</u>

Notes to the Schedule of Expenditures of Federal Awards

(1) Receipts and expenditures in this schedule are recorded using the regulatory basis of accounting, which is the same method of accounting used in the basic financial statements. Receipts are recorded when the cash is received and not when earned. Expenditures are recorded when the cash is paid and includes payables as well as encumbrances, i.e. executed but unperformed contracts.

(2) The County did not use the 10% de minimis cost rate. Instead indirect cost rates as specified in the grant agreements with the grantors was used.

(3) COVID related grants

Diehl Banwart Bolton

Certified Public Accountants P.A.

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

Board of County Commissioners
Bourbon County Courthouse
Fort Scott, Kansas 66701

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Bourbon County, Kansas's (County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards,

Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole. In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

November 14, 2022
Fort Scott, Kansas

Diehl Banwart Bolton

Certified Public Accountants PA

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
Bourbon County Courthouse
Fort Scott, Kansas 66701

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 the Bourbon County, Kansas, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Bourbon County, Kansas' basic financial statement, and have issued our report thereon dated November 14, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Bourbon County, Kansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of Bourbon 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 entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency*, is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have been identified. Given these limitations, during our audit we did not identify any deficiency in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Bourbon County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

The County's Response to the findings were identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

November 14, 2022

Fort Scott, Kansas

**BOURBON COUNTY, KANSAS
FORT SCOTT, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

The auditors' report was adverse for departures from accounting principles generally accepted in the United States of America due to the preparation of the financial statements in accordance with the Kansas regulatory basis of accounting. An unmodified opinion on the regulatory basis of accounting financial statement of the government was issued.

Internal control over financial reporting:

- Material weakness identified? Yes X No
- Significant deficiency identified? X Yes No
- Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? Yes X No
- Significant deficiency identified? Yes X None reported

Type of auditors' report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance?

 Yes X No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
21.019	Coronavirus Relief

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 Yes X No

BOURBON COUNTY, KANSAS

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

Significant Deficiencies

2020-001 Drafting Financial Statements

The County has always relied upon its auditors to provide significant assistance with adjusting entries and with determining which disclosures were required under accounting principles generally accepted in the United States of America and the regulatory basis of accounting. After completion of the audit of the County's 2020 financial statements, the County hired a Business Manager to assist in the maintenance of the accounting records and the preparation of the financial statements. The Business Manager was responsible for the preparation of the financial statements with the assistance of the auditors. No further action is needed.

2020-002 Reconciliation of cash in bank to cash according to the accounting records.

It is the responsibility of the County Treasurer's office to reconcile the cash in the county's various bank accounts to the accounting records. After completion of the audit of the County's 2020 financial statements, the County hired a Business Manager to oversee the County's accounting records in order to ensure accurate and timely financial information for management of the County. By the end of the year, bank reconciliations were prepared for all accounts and adjustments posted to agree the County's accounting records to the bank balances. The bank reconciliations are now prepared each month and adjustments made as needed. Monitoring will continue to ensure that the reconciliations are prepared each month on a timely basis. No further action is needed.

2020-003 Reconciliation of the Annual Tax Roll

The Treasurer is required to reconcile the annual county tax roll. This process involves the reconciliation of total taxes levied, plus escaped taxes, added taxes and less abatements to total taxes collected and uncollected. Uncollected taxes should be readily identified as personal property on the tax judgment book (district court) and the real estate sale book (with the county treasurer). A report of the personal property taxes turned over to the district court and the real estate taxes added to the sales tax roll should be printed off to support the tax roll reconciliation numbers. Collections should be tied to the tax collections account at the county.

After completion of the 2020 audit, the Treasurer's office emphasized the importance of the reconciliation of the Tax Roll. Accordingly, the Annual Tax Roll was reconciled as of November 1, 2021 as required by Kansas Statutes. No further action is needed.

2020-004 Public Works Billings

The Public Works director is responsible for overseeing the billings for the Landfill and Road & Bridge departments. Billings now appear to be made in a timely manner and that collections are made soon thereafter. No further action is needed.

BOURBON COUNTY, KANSAS

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

Significant Deficiencies

2020-001 Drafting Financial Statements

The County has always relied upon its auditors to provide significant assistance with adjusting entries and with determining which disclosures were required under accounting principles generally accepted in the United States of America and the regulatory basis of accounting. After completion of the audit of the County's 2020 financial statements, the County hired a Business Manager to assist in the maintenance of the accounting records and the preparation of the financial statements. The Business Manager was responsible for the preparation of the financial statements with the assistance of the auditors. No further action is needed.

2020-002 Reconciliation of cash in bank to cash according to the accounting records.

It is the responsibility of the County Treasurer's office to reconcile the cash in the county's various bank accounts to the accounting records. After completion of the audit of the County's 2020 financial statements, the County hired a Business Manager to oversee the County's accounting records in order to ensure accurate and timely financial information for management of the County. By the end of the year, bank reconciliations were prepared for all accounts and adjustments posted to agree the County's accounting records to the bank balances. The bank reconciliations are now prepared each month and adjustments made as needed. Monitoring will continue to ensure that the reconciliations are prepared each month on a timely basis. No further action is needed.

2020-003 Reconciliation of the Annual Tax Roll

The Treasurer is required to reconcile the annual county tax roll. This process involves the reconciliation of total taxes levied, plus escaped taxes, added taxes and less abatements to total taxes collected and uncollected. Uncollected taxes should be readily identified as personal property on the tax judgment book (district court) and the real estate sale book (with the county treasurer). A report of the personal property taxes turned over to the district court and the real estate taxes added to the sales tax roll should be printed off to support the tax roll reconciliation numbers. Collections should be tied to the tax collections account at the county.

After completion of the 2020 audit, the Treasurer's office emphasized the importance of the reconciliation of the Tax Roll. Accordingly, the Annual Tax Roll was reconciled as of November 1, 2021 as required by Kansas Statutes. No further action is needed.

2020-004 Public Works Billings

The Public Works director is responsible for overseeing the billings for the Landfill and Road & Bridge departments. Billings now appear to be made in a timely manner and that collections are made soon thereafter. No further action is needed.

**BOURBON COUNTY, KANSAS
FORT SCOTT, KANSAS**

Corrective Action Plan
For the Year Ended December 31, 2021

Significant Deficiencies

2021-001 Reconciliation of cash in bank to cash according to the accounting records.

It is the responsibility of the County Treasurer's office to reconcile the cash in the county's various bank accounts to the accounting records. After completion of the audit of the County's 2020 financial statements, the County hired a Business Manager to oversee the County's accounting records in order to ensure accurate and timely financial information for management of the County. By the end of the year, bank reconciliations were prepared for all accounts and adjustments posted to agree the County's accounting records to the bank balances. The bank reconciliations are now prepared each month and adjustments made as needed.

The County recognizes that it is important to make sure that the reconciliations not only continue to be performed monthly, but also are done in a timely manner. The bank's reconciliations are now completed in a timely manner within a few weeks after the end of the month. Monitoring will continue to ensure that the reconciliations are prepared each month on a timely basis.