ANDERSON COUNTY, KANSAS

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended December 31, 2022

Anderson County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2022

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Anderson County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Anderson County, Kansas, as of and for the year ended December 31, 2022, 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 Anderson County, Kansas, as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Anderson County, Kansas, as of December 31, 2022, 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 Anderson County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

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

In performing an audit in accordance with GAAS, we:

- exercise professional 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.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Anderson County, Kansas, as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated December 19, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

Chanute, Kansas
October 3, 2023

Anderson County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 492,758	5,731,450	5,854,829	369,379	112,921	482,300
Special Purpose:						
Ambulance	43,861	538,343	582,204			
Conservation District	3,644	45,138	48,782			
Direct Election	6,130	57,480	62,043	1,567	600	2,167
Employee Benefits	202,240	1,505,083	1,542,686	164,637	26,783	191,420
EMS Tax Lid Reserve	202,783			202,783		202,783
Fair Building	653	10,522	11,175			
Health	6,657	80,452	87,109			
Historical Society	2,233	37,140	39,373			
Mental Health	6,471	79,571	86,042			
Inmate Commissary	2,080	63,423	65,881	(378)	1,736	1,358
Intellectual Disabilities	3,246	42,072	45,318			
Noxious Weed	19,317	145,114	160,810	3,621	41,650	45,271
Reappraisal	38,243	302,137	333,322	7,058	36,641	43,699
Road and Bridge	549,567	3,126,021	3,587,279	88,309	61,471	149,780
Rural Fire District No. 1	1,460	467,966	460,311	9,115	9,656	18,771
Service Program for the Elderly	6,283	75,903	82,186			
Special Alcohol Program		11,693	11,693			
Special Bridge	158,774	272,226	233,922	197,078	2,707	199,785
Special Liability	8,546	36,768	41,962	3,352		3,352
Special Park and Recreation	12,793	2,276		15,069		15,069
Special Ambulance Equipment	86,376			86,376		86,376
Special Capital Improvement	1,354,330	617,963	13,188	1,959,105		1,959,105
Special Equipment Reserve	1,137,869	24,700	53,254	1,109,315		1,109,315
Jail Sales Tax Reserve	905,442	598,186	435,140	1,068,488		1,068,488
Jail/Sheriff Reserve	869,571	43,000	648,203	264,368	880	265,248
Special Highway	418,244	425,000	418,000	425,244		425,244
Special Machinery	342,011	66,175	335,760	72,426		72,426
Special Rural Fire Equipment	378,977	2,500	234,619	146,858	3,512	150,370
Welda Sewer District	65,780	23,248	27,884	61,144	100	61,244
Emergency Telephone Service	89,515	60,368	49,867	100,016	3	100,019
Wireless Emergency Telephone Service	4,679	16	420	4,275		4,275
Special Auto	62,644	304,611	314,255	53,000	15,887	68,887
Prosecuting Attorney Training	7,970	787	7,998	759		759
Special Law Enforcement Trust	10,062	3,259		13,321		13,321
Special Sex Offender Fee Trust	5,414	3,780	2,107	7,087		7,087
Register of Deeds Technology	55,034	10,022	8,065	56,991		56,991
Sheriff Bulletproof Vest Grant	2,533			2,533		2,533
County Clerk Technology	11,718	2,501	1,580	12,639		12,639
County Treasurer Technology	11,402	2,500	2,772	11,130		11,130
Special Prosecutor's Trust	684			684		684
D.A.R.E. Grant	3,549	3,898	2,173	5,274		5,274

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

Anderson County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Prosecuting Attorney Check Fees	518	56		574		574
American Rescue Plan	532,398	763,162	504,257	791,303	19,313	810,616
Diversion Fees	16,656	8,959	15,285	10,330		10,330
Bond and Interest:						
Bond and Interest	33,758	223,748	242,925	14,581		14,581
Hospital Bond and Interest	270,684	1,530,292	1,569,030	231,946		231,946
Welda Sewer Bond and Interest	205	19,617	19,617	205		205
Law Enforcement Center Bond Reserve	795,414	108,296		903,710		903,710
Business:						
Solid Waste	506,398	232,909	251,650	487,657	10,092	497,749
Trusts:						
Employee Benefit Trust	14,033	20,000	21,526	12,507		12,507
Veteran's Memorial	79,579	100	8,582	71,097		71,097
Ethanol Plant Tax Refund Reserve	1,635,707	458,523		2,094,230		2,094,230
Total Primary Government (1)	11,476,893	18,188,954	18,525,084	11,140,763	343,952	11,484,715

Composition of Cash:	
Cash and Cash Items on Hand	11,746
Demand Deposits	22,327,678
State Municipal Investment Pool	251,477
Less: Agency Funds	(11,106,189)
Adjustment for Rounding	3
Total Primary Government (1)	11,484,715

(1) Excluding Agency Funds

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Note 1 Summary of Significant Accounting Policies

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

Reporting Entity

The County is a municipal corporation governed by an elected three-member Board of County Commissioners. This financial statement presents Anderson County, Kansas, as a primary government only. The County has waived the application of generally accepted accounting principles and, as such, has not included any related municipal entities in this financial statement.

Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The Kansas Municipal Audit and Accounting Guide 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.

Basis of Presentation

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, restrictions or limitations.

The following Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2022:

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

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

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

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

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, 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.

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing for the year ending December 31, 2022.

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. During the year ended December 31, 2022, the County amended the following funds, in the amounts indicated:

	Original Budget	Amended Budget
Road and Bridge Fund	$ 3,091,195	3,591,195
Solid Waste Disposal Fund	201,000	301,000

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

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

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

EMS Tax Lid Reserve Fund	Special Law Enforcement Trust Fund
Inmate Commissary Fund	Special Sex Offender Fee Trust
Special Ambulance Equipment Fund	Register of Deeds Technology Fund
Special Capital Improvement Fund	Sheriff Bulletproof Vest Grant Fund
Special Equipment Reserve Fund	County Clerk Technology Fund
Jail Sales Tax Reserve Fund	County Treasurer Technology Fund
Jail/Sheriff Reserve Fund	Special Prosecutor's Trust Fund
Special Highway Fund	D.A.R.E. Grant Fund
Special Machinery Fund	Prosecuting Attorney Check Fees Fund
Special Rural Fire Equipment Fund	American Rescue Plan Fund
Special Auto Fund	Diversion Fees Fund
Prosecuting Attorney Training Fund	

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.

Note 2 Deposits and Investments

As of December 31, 2022, the County had the following investments:

Investment Type	Book Value	Fair Value
Kansas Municipal Investment Pool	$ 251,477	251,477

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 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

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. In addition to this, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

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 has not designated any peak periods.

At December 31, 2022, the carrying amount of the County's deposits was $22,327,678 and the bank balance was $22,902,470. Of the bank balance, $1,681,158 was covered by federal depository insurance and the remaining $21,221,312 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2022, the County had invested $251,477 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 3 Long-term Debt

Changes in the County's outstanding long-term debt, for the year ending December 31, 2022 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease Obligations:									
Jail Building Refinance	2.0-2.125%	8/04/2016	$ 3,305,000	8/01/2025	1,385,000		405,000	980,000	28,406
Fire Truck	3.77%	8/13/2018	206,800	1/15/2026	108,534		25,645	82,889	4,096
Fire Truck	2.84%	12/20/2021	170,000	1/15/2027	170,000		31,837	138,163	5,194
General Obligation Bonds:									
G.O. Hospital and Refunding Bonds	2.00-5.00%	8/01/2013	25,455,000	8/01/2043	1,245,000		600,000	645,000	41,156
G.O. Refunding Bonds	2.00-2.50%	7/02/2015	2,370,000	8/01/2026	1,160,000		215,000	945,000	27,925
G.O. Refunding Bonds	2.00-3.25%	12/28/2017	9,685,000	8/01/2038	9,280,000		75,000	9,205,000	296,344
G.O. Refunding Bonds	.45-2.75%	10/29/2020	14,095,000	8/01/2042	13,735,000		300,000	13,435,000	256,530
G.O. Sewer District Bonds 2007-A	4.125%	6/18/2007	268,300	6/26/2047	221,000		5,000	216,000	9,116
G.O. Sewer District Bonds 2007-B	4.125%	6/18/2007	46,000	6/26/2047	37,900		800	37,100	1,563
G.O. Sewer District Bonds 2007-C	4.125%	6/18/2007	60,000	6/26/2047	49,400		1,100	48,300	2,038
Total Contractual Indebtedness					27,391,834	-	1,659,382	25,732,452	672,368

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

	Capital Lease Obligations		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2023	$ 1,039,714	17,211	1,257,000	605,188
2024	61,660	5,112	1,292,100	574,618
2025	63,671	3,101	1,307,100	557,805
2026	36,007	1,024	1,303,300	539,212
2027			5,529,800	2,419,520
2028-2032			6,230,700	1,704,742
2033-2037			7,378,300	671,748
2038-2042			213,800	18,244
2043-2047			19,300	796
Total	1,201,052	26,448	24,531,400	7,091,873

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Jail Sales Tax Reserve Fund	General Fund	Resolution	$ 435,140
Jail/Sheriff Reserve Fund	General Fund	Resolution	500,000
Special Auto Fund	General Fund	K.S.A. 8-145	62,645
General Fund	Road and Bridge Fund	Resolution	500,000
General Fund	Special Capital Improvement Fund	K.S.A. 19-120	617,963
Election Fund	Special Equipment Reserve Fund	K.S.A. 19-119	5,200
Noxious Weed Fund	Special Equipment Reserve Fund	K.S.A. 19-119	11,000
Reappraisal Fund	Special Equipment Reserve Fund	K.S.A. 19-119	8,500
General Fund	Jail/Sheriff Reserve Fund	Resolution	43,000
Road and Bridge Fund	Special Highway Fund	K.S.A. 68-590	425,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	K.S.A. 19-3612c	2,500
General Fund	Special Auto Fund	Resolution	55,075
Welda Sewer District Fund	Welda Sewer District Bond and Interest Fund	Bond Covenant	19,617
General Fund	Law Enforcement Center Bond Reserve Fund	Resolution	108,296
Employee Benefits Fund	Employee Benefit Trust Fund	Resolution	20,000
General Fund	Ethanol Plant Tax Refund Reserve Fund	Resolution	458,523

Note 5 Other Long-Term Obligations from Operations

Compensated Absences

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of 160 hours vacation time (200 hours if the employee has been with the County more than 10 years and 240 hours if the employee has been with the County more than 20 years) and a maximum accumulation of 480 hours sick pay. Upon termination, with at least 2 weeks' notice, employees are paid for all earned, but unused vacation time, and 50% of earned but unused sick leave. Policies prohibit payment for vacation time in lieu of time off.

Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $552,637 for KPERS and $147,207 for KP&F for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $3,589,991 for KPERS and $1,190,216 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County’s contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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.

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The Inmate Commissary Fund had a deficit balance in the amount of $378 as of December 31, 2022.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget in the following funds, in the amounts indicated:

General Fund	$	339,977
Direct Election Fund		43
Special Alcohol Program Fund		7,251

Compliance with Kansas Depository Security Law

No violations.

Note 7 Federally Assisted Programs – Compliance Audits

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

Note 8 Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Note 9 Jail Building – Anderson County Public Building Commission

During 2007, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The purpose of this PBC was to issue revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were then secured by a Lease Agreement between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

Also during 2007, the County held a special election and gained approval for a special sales tax to pay for the construction and equipping of a jail facility. The proceeds of this sales tax will be used to pay the County's lease payments to the PBC.

During 2016, the PBC issued advance refunding bonds to refinance this outstanding debt. The proceeds of these advance refunding bonds, along with $620,000 provided by the County from the Law Enforcement Center Bond Reserve Fund, were used to shorten the projected payment schedule and reduce future interest payments. As a result, the payments due from the County under this lease were reduced substantially.

Note 10 Closure and Postclosure Care Costs of Landfill

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The final closure was completed during 1996. Engineer estimates made at the time of closing were that it would cost $21,200 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site.

Note 11 Ethanol Plant Tax Refund Reserve

A large ethanol plant in the County has filed a formal protest with the Kansas Board of Tax Appeals, claiming that the taxable valuation of their plant is too high for one or more tax years. At December 31, 2022, this protest was still unresolved, but the County may be required to issue refunds of taxes already collected for the years under appeal. In order to hedge against this eventuality, the County has established the Ethanol Plant Tax Reserve Fund and transferred monies from the General Fund into this reserve. The monies in this reserve will be used to pay any future refunds that may be ordered to be paid from County-budgeted funds.

Note 12 Subsequent Events

The County has evaluated subsequent events through October 3, 2023, the date which the financial statement was available to be issued.

The payments for the capital lease on the jail building (see above) were being funded by a special sales tax approved by the voters of the County, levied solely for that purpose. Under the terms of the sales tax, once sufficient funds were collected from the proceeds of the sales tax to make all of the remaining principal and interest payments, under the lease agreement with the PBC, the sales tax would sunset. This occurred in 2023. In early 2023, the County instructed the state to discontinue levying the sales tax, and in August, 2023, they paid a total of $991,212 from these sales tax proceeds to call and retire all of the remaining principal and interest payments on this outstanding lease.

In September, 2023, the County received notice that the Kansas Board of Tax Appeals had issued a ruling regarding the Ethanol Plant's tax appeal (see above). Under this ruling, the County was ordered to make partial refunds of taxes the Ethanol Plant had paid during the period 2018 through 2022. The total impact on the County's tax-levy funds, from this refund order, was $587,041 in taxes, plus $71,067 interest. This refund was paid from the funds set aside in the Ethanol Plan Tax Refund Reserve fund, which had a balance of $2,379,966 at the time the refund was ordered.

SUPPLEMENTARY INFORMATION

Anderson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 5,513,240	1,612	5,514,852	5,854,829	339,977
Special Purpose:					
Ambulance	597,400		597,400	582,204	(15,196)
Conservation District	50,000		50,000	48,782	(1,218)
Direct Election	62,000		62,000	62,043	43
Employee Benefits	1,615,750		1,615,750	1,542,686	(73,064)
Fair Building	11,250		11,250	11,175	(75)
Health	89,000		89,000	87,109	(1,891)
Historical Society	40,000		40,000	39,373	(627)
Mental Health	88,220		88,220	86,042	(2,178)
Intellectual Disabilities	46,586		46,586	45,318	(1,268)
Noxious Weed	161,100		161,100	160,810	(290)
Reappraisal	333,507		333,507	333,322	(185)
Road and Bridge	3,591,195		3,591,195	3,587,279	(3,916)
Rural Fire District No. 1	464,553		464,553	460,311	(4,242)
Service Program for the Elderly	84,000		84,000	82,186	(1,814)
Special Alcohol Program	4,442		4,442	11,693	7,251
Special Bridge	381,675		381,675	233,922	(147,753)
Special Liability	45,000		45,000	41,962	(3,038)
Special Park and Recreation	28,777		28,777		(28,777)
Welda Sewer District	91,180		91,180	27,884	(63,296)
Emergency Telephone Service	91,351		91,351	49,867	(41,484)
Wireless Emergency Telephone Service	5,130		5,130	420	(4,710)
Bond and Interest:					
Bond and Interest	262,975		262,975	242,925	(20,050)
Hospital Bond and Interest	1,819,130		1,819,130	1,569,030	(250,100)
Welda Sewer Bond and Interest	20,000		20,000	19,617	(383)
Business:					
Solid Waste	301,000		301,000	251,650	(49,350)
Totals	15,798,461	1,612	15,800,073	15,432,439	(367,634)

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 2,728,563	3,251,612	3,204,992	46,620
Motor Vehicle Tax	242,269	252,142	252,264	(122)
Recreational Vehicle Tax	6,105	6,667	5,912	755
Delinquent Tax	55,986	66,647	44,548	22,099
16/20 M Truck Tax	13,713	13,205	14,785	(1,580)
Countywide Sales Tax	793,059	798,583	700,000	98,583
Commercial Vehicle Fees	17,284	20,969	19,558	1,411
Mineral Production Tax	499	1,770		1,770
Watercraft Tax	1,400	1,765	1,834	(69)
Interest on Tax	108,172	72,211	85,000	(12,789)
Total Taxes	3,967,050	4,485,571	4,328,893	156,678
Intergovernmental				
Federal Emergency Preparedness Grant	18,607	19,612	18,000	1,612
Local Alcoholic Liquor Tax	1,839	2,276	1,532	744
Total Intergovernmental	20,446	21,888	19,532	2,356
Licenses, Fees, and Permits				
Officer Fees	106,929	86,388	85,000	1,388
Service Fees	3,969	2,371		2,371
Total Licenses, Fees, and Permits	110,898	88,759	85,000	3,759
Use of Money and Property				
Interest on Investments	20,009	23,163	25,000	(1,837)
Rent	1,775	1,975		1,975
Prisoner Board	89,913	108,296	125,000	(16,704)
Total Use of Money and Property	111,697	133,434	150,000	(16,566)
Transfers				
Operating Transfers In	455,507	997,785	433,407	564,378
Miscellaneous				
Other	1,915	4,013	9,020	(5,007)
Total Cash Receipts	4,667,513	5,731,450	5,025,852	705,598
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	65,264	65,264	67,300	(2,036)
Contractual Services	3,029	2,993	6,800	(3,807)
Commodities	389	206	500	(294)
Capital Outlay			1,000	(1,000)
Reimbursed Expense		(60)		(60)
Total County Commission	68,682	68,403	75,600	(7,197)
County Clerk				
Personal Services	134,178	148,855	140,000	8,855
Contractual Services	3,749	4,472	6,000	(1,528)
Commodities	2,060	1,168	2,500	(1,332)
Capital Outlay	550		1,000	(1,000)
Total County Clerk	140,537	154,495	149,500	4,995
County Treasurer				
Personal Services	243,109	295,804	323,000	(27,196)
Contractual Services	10,334	12,574	11,500	1,074
Commodities	3,188	1,084	4,500	(3,416)
Capital Outlay	383	398	1,500	(1,102)
Operating Transfers Out	56,750	55,075	55,075	
Reimbursed Expense	(31)			
Total County Treasurer	313,733	364,935	395,575	(30,640)

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
County Attorney				
Personal Services	$ 129,292	131,532	140,226	(8,694)
Contractual Services	38,579	27,713	17,887	9,826
Commodities	3,991	3,484	5,409	(1,925)
Capital Outlay	411	2,129	8,478	(6,349)
Reimbursed Expense	(1,030)	(1,021)		(1,021)
Total County Attorney	171,243	163,837	172,000	(8,163)
Register of Deeds				
Personal Services	71,507	79,265	74,000	5,265
Contractual Services	331	417	2,500	(2,083)
Commodities	239	201	1,000	(799)
Capital Outlay			1,000	(1,000)
Reimbursed Expense		(17)		(17)
Total Register of Deeds	72,077	79,866	78,500	1,366
District Court				
Contractual Services	83,351	91,920	101,772	(9,852)
Commodities	4,644	4,886	6,000	(1,114)
Capital Outlay	2,080	14,444	19,500	(5,056)
Reimbursed Expense	(2,030)	(1,941)		(1,941)
Total District Court	88,045	109,309	127,272	(17,963)
Courthouse General				
Personal Services	59,716	67,709	60,000	7,709
Contractual Services	245,152	286,867	244,000	42,867
Commodities	24,131	28,218	25,000	3,218
Capital Outlay	14,071	3,474	30,000	(26,526)
Reimbursed Expense	(10,138)	(18,869)		(18,869)
Total Courthouse General	332,932	367,399	359,000	8,399
Appropriations				
Contractual Services	8,500	8,500	8,500	
Other General Government				
Contractual Services	10,500	10,600	10,600	
CASA				
Contractual Services	9,600	9,600	9,600	
Total General Government	1,215,849	1,336,944	1,386,147	(49,203)
Public Works				
Zoning				
Personal Services	12,015	12,422	12,800	(378)
Contractual Services	3,558	4,816	3,400	1,416
Commodities		87	1,000	(913)
Capital Outlay	1,128		1,000	(1,000)
Total Zoning	16,701	17,325	18,200	(875)
Maintenance				
Contractual Services	11,245	10,830	10,830	
Total Public Works	27,946	28,155	29,030	(875)
Public Safety				
Sheriff				
Personal Services	497,912	534,134	514,201	19,933
Contractual Services	43,989	29,124	63,000	(33,876)
Commodities	45,635	59,213	66,950	(7,737)
Capital Outlay	52,988	54,070	76,300	(22,230)
Operating Transfers Out	76,000	43,000		43,000
Reimbursed Expense	(14,672)	(2,267)		(2,267)
Total Sheriff	701,852	717,274	720,451	(3,177)

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Dispatch				
Personal Services	$ 282,108	338,651	359,092	(20,441)
Contractual Services	26,159	25,220	45,700	(20,480)
Commodities	1,749	1,369	3,000	(1,631)
Capital Outlay	905	3,734	5,000	(1,266)
Total Dispatch	310,921	368,974	412,792	(43,818)
Jail				
Personal Services	570,388	613,634	585,928	27,706
Contractual Services	239,347	201,762	150,000	51,762
Commodities	136,985	144,312	141,317	2,995
Capital Outlay	3,715	5,207	5,000	207
Reimbursed Expense	(70,536)	(85,605)		(85,605)
Total Jail	879,899	879,310	882,245	(2,935)
Juvenile Detention				
Contractual Services	260	9,010	45,000	(35,990)
Emergency Preparedness				
Personal Services	62,476	62,880	61,000	1,880
Contractual Services	60,578	85,878	48,000	37,878
Commodities	16,879	7,032	7,500	(468)
Capital Outlay	80,273	34,266	65,000	(30,734)
Reimbursed Expense	(47,057)	(29,404)		(29,404)
Total Emergency Preparedness	173,149	160,652	181,500	(20,848)
Total Public Safety	2,066,081	2,135,220	2,241,988	(106,768)
Health				
Coroner				
Contractual Services	14,177	40,050	30,300	9,750
Commodities		350		350
Reimbursed Expense	(312)	(310)		(310)
Total Coroner	13,865	40,090	30,300	9,790
Agriculture				
Agricultural Appropriations				
Fair	23,300	23,800	23,800	
Culture and Recreation				
Parks and Recreation				
Contractual Services	114	114		114
Commodities	9			
Total Parks and Recreation	123	114		114
Economic Development				
Economic Development Appropriations				
Contractual Services	39,077	50,000	50,000	
Sanitation				
Landfill				
Personal Services	173,337	88,909	207,000	(118,091)
Contractual Services	10,462	6,581	16,000	(9,419)
Commodities	135	9	7,250	(7,241)
Capital Outlay	1,846	7,371		7,371
Total Landfill	185,780	102,870	230,250	(127,380)
Other Sanitation				
Contractual Services	1,670	860	2,500	(1,640)
Total Sanitation	187,450	103,730	232,750	(129,020)
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	6,000	6,000	6,000	
Equipment				
Courthouse General				
Contractual Services	700	10,854	50,000	(39,146)

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Debt Service				
Lease Purchase Agreements				
Principal and Interest	$ 438,054	435,140	433,407	1,733
Transfers				
Operating Transfers Out	908,566	1,684,782	1,029,818	654,964
Budget Credit			1,612	(1,612)
Total Expenditures and Transfers	4,927,011	5,854,829	5,514,852	339,977
Receipts Over (Under) Expenditures and Transfers	(259,498)	(123,379)		
Unencumbered Cash, Beginning	752,256	492,758		
Unencumbered Cash, Ending	492,758	369,379		

Anderson County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 491,858	472,319	465,480	6,839
Motor Vehicle Tax	51,534	45,767	45,490	277
Recreational Vehicle Tax	1,312	1,209	1,066	143
Delinquent Tax	10,946	12,030	8,033	3,997
16/20 M Truck Tax	2,617	2,851	2,666	185
Commercial Vehicle Fees	3,721	3,847	3,527	320
Watercraft Tax	306	320	331	(11)
Total Cash Receipts	562,294	538,343	526,593	11,750
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	589,296	582,204	597,400	(15,196)
Total Expenditures and Transfers	589,296	582,204	597,400	(15,196)
Receipts Over (Under) Expenditures and Transfers	(27,002)	(43,861)		
Unencumbered Cash, Beginning	70,863	43,861		
Unencumbered Cash, Ending	43,861			

Anderson County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 40,486	39,669	39,052	617
Motor Vehicle Tax	4,468	3,775	3,745	30
Recreational Vehicle Tax	114	100	88	12
Delinquent Tax	911	1,003	661	342
16/20 M Truck Tax	232	247	219	28
Commercial Vehicle Fees	322	318	290	28
Watercraft Tax	26	26	27	(1)
Total Cash Receipts	46,559	45,138	44,082	1,056
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	50,000	48,782	50,000	(1,218)
Total Expenditures and Transfers	50,000	48,782	50,000	(1,218)
Receipts Over (Under) Expenditures and Transfers	(3,441)	(3,644)		
Unencumbered Cash, Beginning	7,085	3,644		
Unencumbered Cash, Ending	3,644			

Anderson County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 52,199	50,385	49,637	748
Motor Vehicle Tax	5,671	4,867	4,827	40
Recreational Vehicle Tax	146	129	113	16
Delinquent Tax	1,300	1,334	852	482
16/20 M Truck Tax	247	320	283	37
Commercial Vehicle Fees	415	411	374	37
Watercraft Tax	34	34	35	(1)
Total Cash Receipts	60,012	57,480	56,121	1,359
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	15,777	15,494	18,000	(2,506)
Contractual Services	23,680	35,675	33,000	2,675
Commodities	1,271	5,674	10,000	(4,326)
Capital Outlay			1,000	(1,000)
Operating Transfers Out	21,000	5,200		5,200
Total Expenditures and Transfers	61,728	62,043	62,000	43
Receipts Over (Under) Expenditures and Transfers	(1,716)	(4,563)		
Unencumbered Cash, Beginning	7,846	6,130		
Unencumbered Cash, Ending	6,130	1,567		

Anderson County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 1,003,941	1,364,653	1,345,165	19,488
Motor Vehicle Tax	129,213	94,268	92,942	1,326
Recreational Vehicle Tax	3,251	2,487	2,178	309
Delinquent Tax	26,931	27,966	16,413	11,553
16/20 M Truck Tax	7,421	7,028	5,447	1,581
Commercial Vehicle Fees	9,203	8,028	7,206	822
Watercraft Tax	754	653	676	(23)
Total Taxes	1,180,714	1,505,083	1,470,027	35,056
Miscellaneous				
Other	73,736			
Total Cash Receipts	1,254,450	1,505,083	1,470,027	35,056
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,537,549	1,522,686	1,615,750	(93,064)
Operating Transfers Out	20,000	20,000		20,000
Total Expenditures and Transfers	1,557,549	1,542,686	1,615,750	(73,064)
Receipts Over (Under) Expenditures and Transfers	(303,099)	(37,603)		
Unencumbered Cash, Beginning	505,339	202,240		
Unencumbered Cash, Ending	202,240	164,637		

Anderson County, Kansas
EMS Tax Lid Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	202,783	202,783
Unencumbered Cash, Ending	202,783	202,783

Anderson County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 6,854	9,582	9,404	178
Motor Vehicle Tax	755	639	634	5
Recreational Vehicle Tax	19	17	15	2
Delinquent Tax	170	184	112	72
16/20 M Truck Tax	38	42	37	5
Commercial Vehicle Fees	55	54	49	5
Watercraft Tax	4	4	5	(1)
Total Cash Receipts	7,895	10,522	10,256	266
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	8,500	11,175	11,250	(75)
Total Expenditures and Transfers	8,500	11,175	11,250	(75)
Receipts Over (Under) Expenditures and Transfers	(605)	(653)		
Unencumbered Cash, Beginning	1,258	653		
Unencumbered Cash, Ending	653			

Anderson County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 73,129	70,682	69,662	1,020
Motor Vehicle Tax	7,442	6,796	6,763	33
Recreational Vehicle Tax	189	180	159	21
Delinquent Tax	1,586	1,766	1,194	572
16/20 M Truck Tax	388	410	396	14
Commercial Vehicle Fees	536	570	524	46
Watercraft Tax	44	48	49	(1)
Total Cash Receipts	83,314	80,452	78,747	1,705
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	89,000	87,109	89,000	(1,891)
Total Expenditures and Transfers	89,000	87,109	89,000	(1,891)
Receipts Over (Under) Expenditures and Transfers	(5,686)	(6,657)		
Unencumbered Cash, Beginning	12,343	6,657		
Unencumbered Cash, Ending	6,657			

Anderson County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 24,773	33,791	33,339	452
Motor Vehicle Tax	2,600	2,305	2,291	14
Recreational Vehicle Tax	66	61	54	7
Delinquent Tax	519	629	405	224
16/20 M Truck Tax	130	144	134	10
Commercial Vehicle Fees	188	194	178	16
Watercraft Tax	15	16	17	(1)
Total Cash Receipts	28,291	37,140	36,418	722
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	30,300	39,373	40,000	(627)
Total Expenditures and Transfers	30,300	39,373	40,000	(627)
Receipts Over (Under) Expenditures and Transfers	(2,009)	(2,233)		
Unencumbered Cash, Beginning	4,242	2,233		
Unencumbered Cash, Ending	2,233			

Anderson County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 70,108	70,166	69,183	983
Motor Vehicle Tax	7,382	6,525	6,484	41
Recreational Vehicle Tax	188	172	152	20
Delinquent Tax	1,512	1,704	1,145	559
16/20 M Truck Tax	373	409	380	29
Commercial Vehicle Fees	533	549	503	46
Watercraft Tax	44	46	47	(1)
Total Cash Receipts	80,140	79,571	77,894	1,677
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	85,651	86,042	88,220	(2,178)
Total Expenditures and Transfers	85,651	86,042	88,220	(2,178)
Receipts Over (Under) Expenditures and Transfers	(5,511)	(6,471)		
Unencumbered Cash, Beginning	11,982	6,471		
Unencumbered Cash, Ending	6,471			

Anderson County, Kansas
Inmate Commissary Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 69,939	63,423
Total Cash Receipts	69,939	63,423
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	12,310	13,577
Commodities	59,981	45,547
Capital Outlay	388	6,757
Total Expenditures and Transfers	72,679	65,881
Receipts Over (Under) Expenditures and Transfers	(2,740)	(2,458)
Unencumbered Cash, Beginning	4,820	2,080
Unencumbered Cash, Ending	2,080	(378)

Anderson County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 37,839	36,990	36,478	512
Motor Vehicle Tax	4,008	3,522	3,500	22
Recreational Vehicle Tax	102	93	82	11
Delinquent Tax	838	925	618	307
16/20 M Truck Tax	209	221	205	16
Commercial Vehicle Fees	289	296	271	25
Watercraft Tax	24	25	25	
Total Cash Receipts	43,309	42,072	41,179	893
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	46,586	45,318	46,586	(1,268)
Total Expenditures and Transfers	46,586	45,318	46,586	(1,268)
Receipts Over (Under) Expenditures and Transfers	(3,277)	(3,246)		
Unencumbered Cash, Beginning	6,523	3,246		
Unencumbered Cash, Ending	3,246			

Anderson County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 127,759	127,764	125,905	1,859
Motor Vehicle Tax	14,326	11,924	11,819	105
Recreational Vehicle Tax	365	315	277	38
Delinquent Tax	3,026	3,227	2,087	1,140
16/20 M Truck Tax	721	794	693	101
Commercial Vehicle Fees	1,035	1,007	916	91
Watercraft Tax	85	83	86	(3)
Total Cash Receipts	147,317	145,114	141,783	3,331
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	55,762	61,575	66,500	(4,925)
Contractual Services	8,537	7,725	7,450	275
Commodities	212,328	268,121	144,000	124,121
Capital Outlay	3,745	602	30,000	(29,398)
Operating Transfers Out	1,255	11,000		11,000
Reimbursed Expense	(129,169)	(188,213)	(86,850)	(101,363)
Total Expenditures and Transfers	152,458	160,810	161,100	(290)
Receipts Over (Under) Expenditures and Transfers	(5,141)	(15,696)		
Unencumbered Cash, Beginning	24,458	19,317		
Unencumbered Cash, Ending	19,317	3,621		

Anderson County, Kansas
Reappraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 248,676	268,398	264,540	3,858
Motor Vehicle Tax	28,066	23,220	23,003	217
Recreational Vehicle Tax	718	613	539	74
Delinquent Tax	5,475	6,219	4,141	2,078
16/20 M Truck Tax	1,353	1,563	1,348	215
Commercial Vehicle Fees	2,037	1,962	1,783	179
Watercraft Tax	168	162	167	(5)
Total Cash Receipts	286,493	302,137	295,521	6,616
Expenditures and Transfers				
General Government				
Reappraisal				
Personal Services	232,727	249,773	238,987	10,786
Contractual Services	53,133	69,501	85,270	(15,769)
Commodities	3,127	3,258	7,750	(4,492)
Capital Outlay	3,753	3,892	1,500	2,392
Operating Transfers Out	5,000	8,500		8,500
Reimbursed Expense	(1,959)	(1,602)		(1,602)
Total Expenditures and Transfers	295,781	333,322	333,507	(185)
Receipts Over (Under) Expenditures and Transfers	(9,288)	(31,185)		
Unencumbered Cash, Beginning	47,531	38,243		
Unencumbered Cash, Ending	38,243	7,058		

Anderson County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 2,102,686	1,895,222	1,867,829	27,393
Motor Vehicle Tax	235,625	196,228	194,515	1,713
Recreational Vehicle Tax	5,998	5,181	4,559	622
Delinquent Tax	49,426	52,198	34,350	17,848
16/20 M Truck Tax	12,012	13,030	11,400	1,630
Commercial Vehicle Fees	17,004	16,567	15,081	1,486
Watercraft Tax	1,398	1,367	1,414	(47)
Total Taxes	2,424,149	2,179,793	2,129,148	50,645
Intergovernmental				
Special City & County Highway	468,792	437,197	416,268	20,929
Equalization and Adjustment		9,031		9,031
Total Intergovernmental	468,792	446,228	416,268	29,960
Transfers				
Operating Transfers In		500,000	500,000	
Miscellaneous				
Other	391,030			
Total Cash Receipts	3,283,971	3,126,021	3,045,416	80,605
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	910,243	945,160	1,037,195	(92,035)
Contractual Services	87,192	84,509	84,000	509
Commodities	1,569,308	1,379,095	2,015,000	(635,905)
Capital Outlay	724,550	935,817	280,000	655,817
Operating Transfers Out	332,000	425,000	275,000	150,000
Reimbursed Expense	(237,022)	(182,302)	(100,000)	(82,302)
Total Expenditures and Transfers	3,386,271	3,587,279	3,591,195	(3,916)
Receipts Over (Under) Expenditures and Transfers	(102,300)	(461,258)		
Unencumbered Cash, Beginning	651,867	549,567		
Unencumbered Cash, Ending	549,567	88,309		

Anderson County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 382,699	420,626	426,849	(6,223)
Motor Vehicle Tax	32,983	31,427	31,308	119
Recreational Vehicle Tax	908	893	796	97
Delinquent Tax	7,960	9,122		9,122
16/20 M Truck Tax	2,373	2,588	2,368	220
Commercial Vehicle Fees	2,799	3,052	2,963	89
Watercraft Tax	233	258	269	(11)
Total Cash Receipts	429,955	467,966	464,553	3,413
Expenditures and Transfers				
Public Safety				
Fire Protection				
Personal Services	63,212	65,460	59,000	6,460
Contractual Services	126,316	213,725	140,300	73,425
Commodities	54,966	101,033	83,600	17,433
Capital Outlay	109,958	77,751	181,653	(103,902)
Operating Transfers Out	80,000	2,500		2,500
Reimbursed Expense	(490)	(158)		(158)
Total Expenditures and Transfers	433,962	460,311	464,553	(4,242)
Receipts Over (Under) Expenditures and Transfers	(4,007)	7,655		
Unencumbered Cash, Beginning	5,467	1,460		
Unencumbered Cash, Ending	1,460	9,115		

Anderson County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 69,488	66,664	65,660	1,004
Motor Vehicle Tax	6,991	6,457	6,425	32
Recreational Vehicle Tax	180	171	151	20
Delinquent Tax	1,377	1,632	1,135	497
16/20 M Truck Tax	320	392	377	15
Commercial Vehicle Fees	510	542	498	44
Watercraft Tax	42	45	47	(2)
Total Cash Receipts	78,908	75,903	74,293	1,610
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	84,000	82,186	84,000	(1,814)
Total Expenditures and Transfers	84,000	82,186	84,000	(1,814)
Receipts Over (Under) Expenditures and Transfers	(5,092)	(6,283)		
Unencumbered Cash, Beginning	11,375	6,283		
Unencumbered Cash, Ending	6,283			

Anderson County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 4,931	11,693	4,442	7,251
Total Cash Receipts	4,931	11,693	4,442	7,251
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	4,931	11,693	4,442	7,251
Total Expenditures and Transfers	4,931	11,693	4,442	7,251
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Anderson County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 143,022	250,951	247,404	3,547
Motor Vehicle Tax	22,904	13,639	13,239	400
Recreational Vehicle Tax	605	359	310	49
Delinquent Tax	4,870	4,660	2,338	2,322
16/20 M Truck Tax	691	1,334	776	558
Commercial Vehicle Fees	1,723	1,190	1,026	164
Watercraft Tax	143	93	96	(3)
Total Cash Receipts	173,958	272,226	265,189	7,037
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	124,780	140,369	119,675	20,694
Contractual Services		10,943	100,000	(89,057)
Commodities	64,944	59,740	80,000	(20,260)
Capital Outlay	155,588	31,690	82,000	(50,310)
Reimbursed Expense	(7,141)	(8,820)		(8,820)
Total Expenditures and Transfers	338,171	233,922	381,675	(147,753)
Receipts Over (Under) Expenditures and Transfers	(164,213)	38,304		
Unencumbered Cash, Beginning	322,987	158,774		
Unencumbered Cash, Ending	158,774	197,078		

Anderson County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 27,043	32,969	32,470	499
Motor Vehicle Tax	3,614	2,549	2,502	47
Recreational Vehicle Tax	94	67	59	8
Delinquent Tax	737	741	442	299
16/20 M Truck Tax	143	206	147	59
Commercial Vehicle Fees	267	218	194	24
Watercraft Tax	22	18	18	
Total Cash Receipts	31,920	36,768	35,832	936
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	45,000	41,962	45,000	(3,038)
Total Expenditures and Transfers	45,000	41,962	45,000	(3,038)
Receipts Over (Under) Expenditures and Transfers	(13,080)	(5,194)		
Unencumbered Cash, Beginning	21,626	8,546		
Unencumbered Cash, Ending	8,546	3,352		

Anderson County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,839	2,276	1,532	744
Total Cash Receipts	1,839	2,276	1,532	744
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	7,226		28,777	(28,777)
Commodities	2,191			
Capital Outlay	5,239			
Total Expenditures and Transfers	14,656		28,777	(28,777)
Receipts Over (Under) Expenditures and Transfers	(12,817)	2,276		
Unencumbered Cash, Beginning	25,610	12,793		
Unencumbered Cash, Ending	12,793	15,069		

Anderson County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	86,376	86,376
Unencumbered Cash, Ending	86,376	86,376

Anderson County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	637,297	617,963
Total Cash Receipts		637,297	617,963
Expenditures and Transfers			
Reconstruction and Remodeling			
Contractual Services		1,390	13,188
Commodities		250	
Capital Outlay		8,952	
Total Expenditures and Transfers		10,592	13,188
Receipts Over (Under) Expenditures and Transfers		626,705	604,775
Unencumbered Cash, Beginning		727,625	1,354,330
Unencumbered Cash, Ending		1,354,330	1,959,105

Anderson County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 27,255	24,700
Total Cash Receipts	27,255	24,700
Expenditures and Transfers		
Equipment		
Equipment		
General Government	153,270	53,254
Total Expenditures and Transfers	153,270	53,254
Receipts Over (Under) Expenditures and Transfers	(126,015)	(28,554)
Unencumbered Cash, Beginning	1,263,884	1,137,869
Unencumbered Cash, Ending	1,137,869	1,109,315

Anderson County, Kansas
Jail Sales Tax Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Taxes			
Countywide Sales Tax	$	594,528	598,186
Total Cash Receipts		594,528	598,186
Expenditures and Transfers			
Transfers			
Operating Transfers Out		438,054	435,140
Total Expenditures and Transfers		438,054	435,140
Receipts Over (Under) Expenditures and Transfers		156,474	163,046
Unencumbered Cash, Beginning		748,968	905,442
Unencumbered Cash, Ending		905,442	1,068,488

Anderson County, Kansas
Jail/Sheriff Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 76,000	43,000
Total Cash Receipts	76,000	43,000
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	16,719	55,803
Commodities	1,787	3,025
Capital Outlay	68,403	89,375
Operating Transfers Out		500,000
Total Expenditures and Transfers	86,909	648,203
Receipts Over (Under) Expenditures and Transfers	(10,909)	(605,203)
Unencumbered Cash, Beginning	880,480	869,571
Unencumbered Cash, Ending	869,571	264,368

Anderson County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 332,000	425,000
Total Cash Receipts	332,000	425,000
Expenditures and Transfers		
Equipment		
Construction		
Public Works	200,000	418,000
Total Expenditures and Transfers	200,000	418,000
Receipts Over (Under) Expenditures and Transfers	132,000	7,000
Unencumbered Cash, Beginning	286,244	418,244
Unencumbered Cash, Ending	418,244	425,244

Anderson County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Sale of Surplus Property	$	66,175
Total Cash Receipts		66,175
Expenditures and Transfers		
Equipment		
Equipment		
Public Works		335,760
Total Expenditures and Transfers		335,760
Receipts Over (Under) Expenditures and Transfers		(269,585)
Unencumbered Cash, Beginning	342,011	342,011
Unencumbered Cash, Ending	342,011	72,426

Anderson County, Kansas
Special Rural Fire Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 80,000	2,500
Miscellaneous		
Sale of Surplus Property	15,200	
Donations and Contributions	150,000	
Total Miscellaneous	165,200	
Total Cash Receipts	245,200	2,500
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services		16,293
Commodities		10,602
Capital Outlay	39,798	329,424
Reimbursed Expense	(2,000)	(121,700)
Total Expenditures and Transfers	37,798	234,619
Receipts Over (Under) Expenditures and Transfers	207,402	(232,119)
Unencumbered Cash, Beginning	171,575	378,977
Unencumbered Cash, Ending	378,977	146,858

Anderson County, Kansas
Welda Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Special Assessments	$ 16,490	16,768	22,000	(5,232)
Licenses, Fees, and Permits				
Service Fees	6,709	6,480	7,000	(520)
Total Cash Receipts	23,199	23,248	29,000	(5,752)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	5,400	5,400	5,000	400
Contractual Services	3,553	2,577	10,000	(7,423)
Commodities	200	290	10,000	(9,710)
Capital Outlay	6,648		46,180	(46,180)
Operating Transfers Out	19,798	19,617	20,000	(383)
Total Expenditures and Transfers	35,599	27,884	91,180	(63,296)
Receipts Over (Under) Expenditures and Transfers	(12,400)	(4,636)		
Unencumbered Cash, Beginning	78,180	65,780		
Unencumbered Cash, Ending	65,780	61,144		

Anderson County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 59,855	60,082	55,000	5,082
Use of Money and Property				
Interest on Investments	239	286	100	186
Total Cash Receipts	60,094	60,368	55,100	5,268
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	47,366	49,867	91,351	(41,484)
Total Expenditures and Transfers	47,366	49,867	91,351	(41,484)
Receipts Over (Under) Expenditures and Transfers	12,728	10,501		
Unencumbered Cash, Beginning	76,787	89,515		
Unencumbered Cash, Ending	89,515	100,016		

Anderson County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Use of Money and Property				
Interest on Investments	$ 17	16	25	(9)
Total Cash Receipts	17	16	25	(9)
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	420	420	5,130	(4,710)
Total Expenditures and Transfers	420	420	5,130	(4,710)
Receipts Over (Under) Expenditures and Transfers	(403)	(404)		
Unencumbered Cash, Beginning	5,082	4,679		
Unencumbered Cash, Ending	4,679	4,275		

Anderson County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	$ 1,225	1,225
Licenses, Fees, and Permits		
Officer Fees	253,097	248,303
Transfers		
Operating Transfers In	56,750	55,075
Miscellaneous		
Other		8
Total Cash Receipts	311,072	304,611
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	243,375	247,090
Contractual Services	1,399	1,455
Commodities	2,886	1,955
Capital Outlay	769	1,110
Operating Transfers Out	17,453	62,645
Total Expenditures and Transfers	265,882	314,255
Receipts Over (Under) Expenditures and Transfers	45,190	(9,644)
Unencumbered Cash, Beginning	17,454	62,644
Unencumbered Cash, Ending	62,644	53,000

Anderson County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 945	787
Total Cash Receipts	945	787
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	502	7,202
Commodities		796
Total Expenditures and Transfers	502	7,998
Receipts Over (Under) Expenditures and Transfers	443	(7,211)
Unencumbered Cash, Beginning	7,527	7,970
Unencumbered Cash, Ending	7,970	759

Anderson County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	$ 281	2,868
Licenses, Fees, and Permits		
Officer Fees	1,107	391
Total Cash Receipts	1,388	3,259
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	100	
Total Expenditures and Transfers	100	
Receipts Over (Under) Expenditures and Transfers	1,288	3,259
Unencumbered Cash, Beginning	8,774	10,062
Unencumbered Cash, Ending	10,062	13,321

Anderson County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,340	3,780
Total Cash Receipts	3,340	3,780
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	132	446
Commodities	380	161
Capital Outlay	4,443	1,500
Total Expenditures and Transfers	4,955	2,107
Receipts Over (Under) Expenditures and Transfers	(1,615)	1,673
Unencumbered Cash, Beginning	7,029	5,414
Unencumbered Cash, Ending	5,414	7,087

Anderson County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 12,818	9,818
Use of Money and Property		
Interest on Investments	203	204
Total Cash Receipts	13,021	10,022
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	4,093	3,781
Commodities	104	249
Capital Outlay	8,514	4,035
Total Expenditures and Transfers	12,711	8,065
Receipts Over (Under) Expenditures and Transfers	310	1,957
Unencumbered Cash, Beginning	54,724	55,034
Unencumbered Cash, Ending	55,034	56,991

Anderson County, Kansas
Sheriff Bulletproof Vest Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 699	
Total Cash Receipts	699	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	39	
Capital Outlay	2,348	
Total Expenditures and Transfers	2,387	
Receipts Over (Under) Expenditures and Transfers	(1,688)	
Unencumbered Cash, Beginning	4,221	2,533
Unencumbered Cash, Ending	2,533	2,533

Anderson County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,204	2,455
Use of Money and Property		
Interest on Investments	37	46
Total Cash Receipts	3,241	2,501
Expenditures and Transfers		
General Government		
County Clerk		
Contractual Services		1,580
Total Expenditures and Transfers		1,580
Receipts Over (Under) Expenditures and Transfers	3,241	921
Unencumbered Cash, Beginning	8,477	11,718
Unencumbered Cash, Ending	11,718	12,639

Anderson County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,204	2,455
Use of Money and Property		
Interest on Investments	54	45
Total Cash Receipts	3,258	2,500
Expenditures and Transfers		
General Government		
County Treasurer		
Commodities		62
Capital Outlay	5,219	2,710
Total Expenditures and Transfers	5,219	2,772
Receipts Over (Under) Expenditures and Transfers	(1,961)	(272)
Unencumbered Cash, Beginning	13,363	11,402
Unencumbered Cash, Ending	11,402	11,130

Anderson County, Kansas
Special Prosecutor's Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	684	684
Unencumbered Cash, Ending	684	684

Anderson County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 1,645	3,898
Other	250	
Total Cash Receipts	1,895	3,898
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	293	351
Commodities	1,030	1,663
Capital Outlay		159
Total Expenditures and Transfers	1,323	2,173
Receipts Over (Under) Expenditures and Transfers	572	1,725
Unencumbered Cash, Beginning	2,977	3,549
Unencumbered Cash, Ending	3,549	5,274

Anderson County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	36	56
Total Cash Receipts		36	56
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		36	56
Unencumbered Cash, Beginning		482	518
Unencumbered Cash, Ending		518	574

Anderson County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 763,162	763,162
Total Cash Receipts	763,162	763,162
Expenditures and Transfers		
General Government		
Personal Services	153,800	
Contractual Services	2,566	18,143
Commodities	2,114	1,376
Capital Outlay	72,284	484,738
Total Expenditures and Transfers	230,764	504,257
Receipts Over (Under) Expenditures and Transfers	532,398	258,905
Unencumbered Cash, Beginning		532,398
Unencumbered Cash, Ending	532,398	791,303

Anderson County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 11,167	8,959
Total Cash Receipts	11,167	8,959
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	3,591	4,281
Commodities	351	797
Capital Outlay		10,307
Reimbursed Expense		(100)
Total Expenditures and Transfers	3,942	15,285
Receipts Over (Under) Expenditures and Transfers	7,225	(6,326)
Unencumbered Cash, Beginning	9,431	16,656
Unencumbered Cash, Ending	16,656	10,330

Anderson County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 191,263	197,311	194,423	2,888
Motor Vehicle Tax	21,530	17,852	17,694	158
Recreational Vehicle Tax	548	471	415	56
Delinquent Tax	4,502	4,827	3,125	1,702
16/20 M Truck Tax	1,105	1,190	1,037	153
Commercial Vehicle Fees	1,553	1,508	1,372	136
Watercraft Tax	128	124	129	(5)
Total Taxes	220,629	223,283	218,195	5,088
Use of Money and Property				
Interest on Investments	5	465	350	115
Total Cash Receipts	220,634	223,748	218,545	5,203
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	210,000	215,000	215,000	
Interest	32,125	27,925	27,925	
Commission & Postage			50	(50)
Cash Basis Reserve			20,000	(20,000)
Total Expenditures and Transfers	242,125	242,925	262,975	(20,050)
Receipts Over (Under) Expenditures and Transfers	(21,491)	(19,177)		
Unencumbered Cash, Beginning	55,249	33,758		
Unencumbered Cash, Ending	33,758	14,581		

Anderson County, Kansas
Hospital Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 436,626	445,103	438,692	6,411
Motor Vehicle Tax	44,910	40,583	40,384	199
Recreational Vehicle Tax	1,135	1,072	946	126
Delinquent Tax	10,187	10,906	7,270	3,636
16/20 M Truck Tax	2,436	2,458	2,367	91
Commercial Vehicle Fees	3,214	3,405	3,131	274
Watercraft Tax	299	284	294	(10)
Total Taxes	498,807	503,811	493,084	10,727
Intergovernmental				
Contracts with Other Governments	1,024,000	1,024,000	1,024,000	
Use of Money and Property				
Interest on Investments	18	2,481	850	1,631
Miscellaneous				
Bond Proceeds	5,013			
Total Cash Receipts	1,527,838	1,530,292	1,517,934	12,358
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	1,035,000	975,000	975,000	
Interest	552,797	594,030	594,030	
Commission & Postage			100	(100)
Cash Basis Reserve			250,000	(250,000)
Total Expenditures and Transfers	1,587,797	1,569,030	1,819,130	(250,100)
Receipts Over (Under) Expenditures and Transfers	(59,959)	(38,738)		
Unencumbered Cash, Beginning	330,643	270,684		
Unencumbered Cash, Ending	270,684	231,946		

Anderson County, Kansas
Welda Sewer Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfers				
Operating Transfers In	$ 19,798	19,617	20,000	(383)
Total Cash Receipts	19,798	19,617	20,000	(383)
Expenditures and Transfers				
Debt Service				
Rural Development Loan				
Principal and Interest	19,798	19,617	19,617	
Cash Basis Reserve			383	(383)
Total Expenditures and Transfers	19,798	19,617	20,000	(383)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	205	205		
Unencumbered Cash, Ending	205	205		

Anderson County, Kansas
Law Enforcement Center Bond Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	89,913	108,296
Total Cash Receipts		89,913	108,296
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		89,913	108,296
Unencumbered Cash, Beginning		705,501	795,414
Unencumbered Cash, Ending		795,414	903,710

Anderson County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	$ 290,226	232,909	250,000	(17,091)
Total Cash Receipts	290,226	232,909	250,000	(17,091)
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services		95,737	140,000	(44,263)
Contractual Services	173,121	125,409	30,000	95,409
Commodities	45,495	25,167	51,000	(25,833)
Capital Outlay	106,133	5,602	80,000	(74,398)
Reimbursed Expense	(6,888)	(265)		(265)
Total Expenditures and Transfers	317,861	251,650	301,000	(49,350)
Receipts Over (Under) Expenditures and Transfers	(27,635)	(18,741)		
Unencumbered Cash, Beginning	534,033	506,398		
Unencumbered Cash, Ending	506,398	487,657		

Anderson County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 20,000	20,000
Total Cash Receipts	20,000	20,000
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	21,668	21,526
Total Expenditures and Transfers	21,668	21,526
Receipts Over (Under) Expenditures and Transfers	(1,668)	(1,526)
Unencumbered Cash, Beginning	15,701	14,033
Unencumbered Cash, Ending	14,033	12,507

Anderson County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 3,100	100
Total Cash Receipts	3,100	100
Expenditures and Transfers		
Culture and Recreation		
Contractual Services	62,800	4,222
Commodities	10,551	
Capital Outlay	8,912	4,360
Total Expenditures and Transfers	82,263	8,582
Receipts Over (Under) Expenditures and Transfers	(79,163)	(8,482)
Unencumbered Cash, Beginning	158,742	79,579
Unencumbered Cash, Ending	79,579	71,097

Anderson County, Kansas
Ethanol Plant Tax Refund Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	181,356	458,523
Total Cash Receipts		181,356	458,523
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		181,356	458,523
Unencumbered Cash, Beginning		1,454,351	1,635,707
Unencumbered Cash, Ending		1,635,707	2,094,230

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Anderson County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Kincaid - General	$	44,908	47,698	(2,790)
Westphalia - General		16,520	17,034	(514)
Westphalia - Sewer Special Assessment		2,908	2,908	
Garnett - General		652,081	654,469	(2,388)
Garnett - Library		201,692	202,549	(857)
Garnett - Airport		81,820	82,194	(374)
Garnett - Parks		205	229	(24)
Garnett - Recreation		142	159	(17)
Garnett - Employee Benefits		259	287	(28)
Garnett - Law Enforcement		371,893	373,500	(1,607)
Garnett - Bond and Interest		11,708	11,862	(154)
Garnett - Special Street		21,868	21,868	
Garnett - Weed Cutting		3,705	3,580	125
Colony - General		53,940	54,537	(597)
Colony - Library		5,283	5,334	(51)
Colony - Employee Benefits		10	10	
Greeley - General		68,453	68,642	(189)
Subtotal Cities		1,537,395	1,546,860	(9,465)
Townships:				
Walker - General		2,032	2,036	(4)
Washington - General		3,041	3,041	
Welda - General		17,992	18,020	(28)
Welda - Unpaid Sewer		290	290	
Westphalia - General		11,529	11,571	(42)
Lincoln - General		3,483	3,483	
Lone Elm - General		17,011	17,050	(39)
Monroe - General		3,308	3,319	(11)
Ozark - General		1	1	
Putnam - General		4,153	4,177	(24)
Reeder - General		4,486	4,504	(18)
Rich - General		10,031	10,108	(77)
Rich - Library		16,732	16,848	(116)
Subtotal Townships		94,089	94,448	(359)
Schools:				
USD #365 - General		1,585,633	1,581,191	4,442
USD #365 - Capital Outlay		702,922	704,838	(1,916)
USD #365 - Bond and Interest		768,955	771,033	(2,078)
USD #365 - Supplemental General		1,628,154	1,632,617	(4,463)
USD #479 - General		368,332	366,986	1,346
USD #479 - Supplemental General		344,798	346,249	(1,451)
USD #287 - General		5,053	5,053	
USD #287 - Capital Outlay		2,274	2,274	
USD #287 - Recreation		796	796	
USD #287 - Supplemental General		4,862	4,862	
USD #287 - Bond and Interest		3,974	3,974	
Subtotal Schools		5,415,753	5,419,873	(4,120)

Anderson County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Richmond	$	1,002	1,027	(25)
Colony-Ozark		22,379	22,448	(69)
Glenloch		1,793	1,793	
Mont Ida		2,215	2,215	
Kincaid		8,593	8,662	(69)
Springfield		6,565	6,565	
Greeley-Walker		4,581	4,586	(5)
Subtotal Cemeteries		47,128	47,296	(168)
Watershed Districts:				
Deer Creek Watershed		1,360	1,360	
Jt. Pottowatomie Watershed		146,310	145,373	937
Subtotal Watershed Districts		147,670	146,733	937
Regional Library:				
SEK Library General		114,420	114,643	(223)
SEK Library Employee Benefits		7,808	7,823	(15)
Subtotal Regional Library		122,228	122,466	(238)
Total Subdivisions		7,364,263	7,377,676	(13,413)
State Funds:				
State Educational Building		105,610	105,264	346
State Institutional Building		52,805	52,632	173
State MVT	2,638	14,963	15,113	2,488
Total State Funds	2,638	173,378	173,009	3,007
Other Agency Funds:				
Payroll Clearing		5,771,433	5,771,433	
Motor Vehicle Licenses	3,017	10,808,864	10,808,864	3,017
Driver License Fees		33,574	33,574	
Game Licenses	595	7,453	7,576	472
Cereal Malt Beverage Licenses		25	25	
Heritage Trust	1,897	4,909	5,600	1,206
Clerk of Court Release		792	792	
Cash Bond Deposits		4,090	4,090	
Sales Tax	152,819	2,495,638	2,344,430	304,027
State VIN Fees	21,587	14,229	16,861	18,955
Frontier Extension District #11		165,957	166,463	(506)
Treasurer's Holding Account	15,380	67,523	67,148	15,755
Total Other Agency Funds	195,295	19,374,487	19,226,856	342,926
Distributable Funds:				
Current Tax	9,979,987	16,832,726	16,179,956	10,632,757
Delinquent Tax	129,492	333,167	376,745	85,914
Motor Vehicle Tax	46,709	1,237,737	1,236,818	47,628
Recreational Vehicle Tax	1,015	32,108	32,479	644
Mineral Production Tax	300	3,240	3,540	
Local Alcoholic Liquor		16,245	16,245	
Commercial Motor Vehicle Fees	3,071	98,162	101,045	188
Neighborhood Revitalization		41,323	41,323	
Watercraft Tax	6,001	9,905	9,368	6,538
Total Distributable Funds	10,166,575	18,604,613	17,997,519	10,773,669
Total Agency Funds	10,364,508	45,516,741	44,775,060	11,106,189