LINN COUNTY, KANSAS

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

For the Year Ended December 31, 2023

Linn County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2023

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Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Linn County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Linn County, Kansas (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County, as of December 31, 2023, 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), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually, or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, 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.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 15, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
November 15, 2024

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Linn County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 5,285,857	9,478,779	8,828,910	5,935,726	233,480	6,169,206
Special Purpose:						
Appraiser's Cost	12,796	364,870	383,624	(5,958)	6,357	399
Community Policing	1,053			1,053		1,053
Economic Development Grant	24,078	40,635	1,669	63,044		63,044
Employee Benefits	589,036	3,880,379	4,182,434	286,981	936,448	1,223,429
Fair Association	1,829	127,076	128,000	905		905
Health	309,939	398,279	350,069	358,149	5,212	363,361
Health Capital Outlay	20,000			20,000		20,000
Linn County 911	249			249		249
Reappraisal	54,879		27,589	27,290		27,290
Road and Bridge	881,023	4,344,543	4,534,572	690,994	35,604	726,598
Rural Fire District No. 1	184,086	584,677	595,177	173,586	2,036	175,622
Service Program for the Elderly	185,305	131,423	205,050	111,678	2,992	114,670
Special Alcohol Program	1,663	4,021	2,000	3,684		3,684
Special Park and Recreation	1,310	2,104	1,500	1,914		1,914
Special Road and Bridge	1,270,541		27,762	1,242,779		1,242,779
Special Equipment Reserve	724,127	295,366	126,523	892,970		892,970
Special Noxious Weed	52,528	5,000		57,528		57,528
Special Machinery	1,279,726	750,000	601,054	1,428,672		1,428,672
Special Rural Fire Equipment	520,684	250,000	10,600	760,084		760,084
Special Vehicle	582			582		582
Sewer District No 1	101,787	13,585	16,942	98,430		98,430
911 Phone Tax	206,395	77,044	46,707	236,732		236,732
Special Auto	(859)	107,266	105,849	558		558
Prosecuting Attorney Training	6,583	719	706	6,596		6,596
Special Law Enforcement Trust	62,293	15,300	4,095	73,498		73,498
Sheriff Special Forfeiture Trust	3,722	18,261	17,873	4,110		4,110
Register of Deeds Technology	8,490	17,258	12,268	13,480		13,480
County Clerk Technology	12,819	4,293	832	16,280		16,280
County Treasurer Technology	7,781	4,293	11,258	816		816
Special Prosecutor's Trust	3,519	4,565		8,084		8,084
D.A.R.E. Grant	1,406			1,406		1,406
American Rescue Plan	1,393,849		564,719	829,130		829,130
Bond and Interest:						
Jail Bond and Interest	1,327,614	1,348,974	912,031	1,764,557		1,764,557

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

Linn County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:						
LEPP Grant	892			892		892
Employee Benefit Trust	121,609	1,710,906	1,778,916	53,599		53,599
Total Primary Government (1)	14,659,191	23,979,616	23,478,729	15,160,078	1,222,129	16,382,207

Composition of Cash:	
CDARS/ICS	13,145,496
Cash and Cash Items on Hand	6,627
Certifications of Deposit	21,198,181
Demand Deposits	2,777,141
Less: Agency Funds	(20,745,238)
Total Primary Government (1)	16,382,207

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Linn 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 Linn 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, 2023:

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.

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 plan. 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, 2023.

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, 2023, the County had no such amendments.

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:

Community Policing Fund	Prosecuting Attorney Training Fund
Economic Development Grant Fund	Special Law Enforcement Trust Fund
Health Capital Outlay Fund	Special Sheriff Forfeiture Trust Fund
Special Equipment Reserve Fund	Register of Deeds Technology Fund
Special Machinery Fund	County Clerk Technology Fund
Special Rural Fire Equipment Fund	County Treasurer Technology Fund
Special Vehicle Fund	Special Prosecutor's Trust Fund
Special Auto Fund	American Rescue Plan 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

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. The County had no investments at December 31, 2023 and held no investments throughout the year.

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, 2023, the carrying amount of the County's deposits was $37,120,818 and the bank balance was $37,450,765. Of the bank balance, $14,597,507 was covered by federal depository insurance and the remaining $22,853,258 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.

Note 3 Long-term Debt

Changes in Long-Term Debt

Changes in the County's outstanding long-term debt, for the year ending December 31, 2023 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments (1)	Balance End of Year	Interest Paid
General Obligation Bonds									
Jail Sales Tax G.O. Bonds	3.0-5.0%	6/12/2019	$ 17,315,000	7/01/2050	16,700,000		3,935,000	12,765,000	582,031
Jail Sales Tax G.O. Refunding Bonds	4.75-5.70%	12/13/2023	3,800,000	7/01/2034	-	3,800,000	-	3,800,000	-
Total Contractual Indebtedness					16,700,000	3,800,000	3,935,000	16,565,000	582,031

(1) Including $3,605,000 defeased through Advance Refunding issue - see note below

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

	General Obligation Bonds	
	Principal	Interest
2024	$ 585,000	629,876
2025	545,000	590,696
2026	575,000	562,375
2027	610,000	533,114
2028	645,000	502,428
2029-2033	3,785,000	2,018,222
2034-2038	2,725,000	1,291,844
2039-2043	2,645,000	908,097
2044-2048	3,075,000	465,703
2049-2050	1,375,000	44,672
Total	16,565,000	7,547,027

General Obligation Sales Tax Refunding Bonds

On December 13, 2023, the County issued $3,800,000 in General Obligation Sales Tax Refunding Bonds. The proceeds of this issue were placed into a trust account with Security Bank of Kansas City. The Trustee will pay interest and principal payments on the $3,605,000 in refunded bonds, as they become due, until they can be called and retired in full on July 1, 2029.

As a result of this refunding transaction, the County estimates that it will save $491,858 in interest expense over the remaining life of the outstanding bonds.

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	$ 750,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	K.S.A. 19-3612c	250,000
Special Auto Fund	General Fund	K.S.A. 8-145	647
General Fund	Special Equipment Reserve Fund	K.S.A. 19-119	229,000
General Fund	Special Noxious Weed Fund	K.S.A. 2-1318	5,000

Note 5 Other Long-Term Obligations from Operations

Compensated Absences

All regular full-time employees are eligible for vacation benefits. Vacation time accumulates in the accordance with the following schedule. No vacation maybe used until employee reaches the 1st anniversary date. A maximum of 10 vacation days may be accumulated and carried to the next year. Unused vacation benefits are paid to employee when employment with the County terminates.

Years of Consecutive Employment	Days per Month
Before 1 year	.420
1-10 years	.833
After 10 years	1.250

All full-time and part-time employees are also eligible for sick leave benefits. Sick time accumulates at rate of one day per month. Part-time employees accrue time in proportion to the percentage of time worked. A maximum of 50 sick leave days may accumulated. Upon death or retirement, unused sick leave is paid at a rate of 25% of the employee's final rate up to a maximum of 50 days.

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. 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 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 9.43% for KPERS. Contributions to the pension plan from the County were $910,924 for KPERS for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $5,645,861. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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.

Employee Benefit Health Insurance Trust Fund

The County has established the Employee Benefit Health Insurance Trust fund. This fund is used to provide health insurance coverage to County employees and is funded by payroll withholdings from County employees and funds from the Employee Benefit Fund of the County.

Under this program, payroll withholdings and benefits are paid into a trust fund. The County has contracted with an insurance company to provide for payment of medical claims and overall administration of this program. Employee medical claims up to $75,000 per employee per year are sent directly to the insurance company and are paid by them from this trust fund.

Claims over $75,000 per employee are covered by special reinsurance purchased by the insurance company to cover these claims. The amount of health insurance premium charged to the employees is determined annually and is set in such an amount that all medical claims can be paid.

At the end of each year, the insurance company reviews the claim history and adjusts the amount of monthly payment needed. Any change needed is spread over the next three years, whether that change is an increase or decrease.

No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of December 31, 2023 is not available.

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The Appraiser's Cost Fund has a deficit fund balance at December 31, 2023 in the amount of $5,958.

Compliance with Kansas Budget Law

No violations.

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 Subsequent Events

The County has evaluated subsequent events through November 15, 2024, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Linn County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 12,313,184	90,130	12,403,314	8,828,910	(3,574,404)
Special Purpose:					
Appraiser's Cost	394,500	53	394,553	383,624	(10,929)
Employee Benefits	3,939,000	600,400	4,539,400	4,182,434	(356,966)
Fair Association	128,000		128,000	128,000	
Health	990,000		990,000	350,069	(639,931)
Linn County 911	249		249		(249)
Reappraisal	39,879		39,879	27,589	(12,290)
Road and Bridge	4,629,511		4,629,511	4,534,572	(94,939)
Rural Fire District No. 1	626,654	3,277	629,931	595,177	(34,754)
Service Program for the Elderly	245,161	42,703	287,864	205,050	(82,814)
Special Alcohol Program	2,000		2,000	2,000	
Special Park and Recreation	1,500		1,500	1,500	
Sewer District No 1	92,250		92,250	16,942	(75,308)
911 Phone Tax	215,000		215,000	46,707	(168,293)
Bond and Interest:					
Jail Bond and Interest	912,031		912,031	912,031	
Totals	24,528,919	736,563	25,265,482	20,214,605	(5,050,877)

Linn County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes			
Ad Valorem Tax	$ 6,552,594	6,603,428	(50,834)
Motor Vehicle Tax	298,584	291,802	6,782
Recreational Vehicle Tax	13,547	12,009	1,538
Delinquent Tax	77,737		77,737
16/20 M Truck Tax	17,552	19,901	(2,349)
Commercial Vehicle Fees	17,487	17,232	255
In Lieu of Tax		2,957	(2,957)
Mineral Production Tax	417	155	262
Watercraft Tax	5,531	5,578	(47)
Interest on Tax	94,997	105,000	(10,003)
Total Taxes	7,078,446	7,058,062	20,384
Intergovernmental			
Federal Financial Assistance		2,500	(2,500)
State Grant	11,655	500	11,155
Local Alcoholic Liquor Tax	2,104	993	1,111
Other Intergovernmental			
Total Intergovernmental	13,759	3,993	9,766
Licenses, Fees, and Permits			
Officer Fees	227,666	220,250	7,416
Service Fees	187,398	175,000	12,398
Mapping Fees	1,032	2,000	(968)
Park User Fees	285,146	250,000	35,146
Sanitation Permits	10,621	10,000	621
Total Licenses, Fees, and Permits	711,863	657,250	54,613
Use of Money and Property			
Interest on Investments	317,961	80,000	237,961
Rent	1,950	1,500	450
Land Rent	26,478	15,365	11,113
Marina Sales	23,071	20,000	3,071
Prisoner Board	1,008,773	500,000	508,773
Total Use of Money and Property	1,378,233	616,865	761,368
Transfers			
Operating Transfers In	647		647
Miscellaneous			
Sale of Surplus Property	56,720		56,720
Sale of Fuel	6,734	48,000	(41,266)
Reimbursed Expense	146,475	65,000	81,475
SRO Reimbursement	63,500	72,000	(8,500)
Other	22,402	10,000	12,402
Total Miscellaneous	295,831	195,000	100,831
Total Cash Receipts	9,478,779	8,531,170	947,609
Expenditures and Transfers			
General Government			
County Commission			
Personal Services	79,874	79,500	374
Contractual Services	3,408	4,850	(1,442)
Commodities	2,113	600	1,513
Total County Commission	85,395	84,950	445
County Clerk			
Personal Services	144,361	142,000	2,361
Contractual Services	7,308	10,250	(2,942)
Commodities	1,895	5,150	(3,255)
Capital Outlay		500	(500)
Total County Clerk	153,564	157,900	(4,336)

Linn County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
County Treasurer			
Personal Services	$ 175,915	176,112	(197)
Contractual Services	45,376	39,990	5,386
Commodities	10,602	13,075	(2,473)
Capital Outlay	7,000		7,000
Total County Treasurer	238,893	229,177	9,716
County Attorney			
Personal Services	320,075	286,000	34,075
Contractual Services	60,738	30,000	30,738
Commodities	4,589	4,500	89
Capital Outlay	1,432	46,000	(44,568)
Total County Attorney	386,834	366,500	20,334
Register of Deeds			
Personal Services	125,518	122,300	3,218
Contractual Services	10,929	11,000	(71)
Commodities	2,841	1,500	1,341
Capital Outlay		8,900	(8,900)
Total Register of Deeds	139,288	143,700	(4,412)
District Court			
Personal Services		6,000	(6,000)
Contractual Services	165,213	151,800	13,413
Commodities	16,734	15,000	1,734
Capital Outlay	9,546	12,500	(2,954)
Total District Court	191,493	185,300	6,193
Courthouse General			
Personal Services	43,203	45,000	(1,797)
Contractual Services	343,819	293,000	50,819
Commodities	34,174	37,000	(2,826)
Capital Outlay	6,878	20,000	(13,122)
Total Courthouse General	428,074	395,000	33,074
County Counselor			
Personal Services	99,628	97,750	1,878
Contractual Services	98,014	65,000	33,014
Commodities	623		623
Total County Counselor	198,265	162,750	35,515
Information Technologies			
Personal Services	128,960	128,250	710
Contractual Services	10,041	12,950	(2,909)
Commodities	7,242	10,000	(2,758)
Capital Outlay	872	12,000	(11,128)
Total Information Technologies	147,115	163,200	(16,085)
Election			
Personal Services	30,896	41,000	(10,104)
Contractual Services	23,430	47,000	(23,570)
Commodities	1,471	15,500	(14,029)
Capital Outlay		1,000	(1,000)
Operating Transfers Out	35,000		35,000
Total Election	90,797	104,500	(13,703)
Custodian			
Personal Services	111,417	118,500	(7,083)
Contractual Services	2,985	3,000	(15)
Commodities	10,077	16,000	(5,923)
Capital Outlay		10,000	(10,000)
Operating Transfers Out	10,000		10,000
Total Custodian	134,479	147,500	(13,021)

Linn County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Contingency Expenses			
Personal Services	$ 20,324	150,000	(129,676)
Contractual Services	252,780	778,261	(525,481)
Commodities		1,000	(1,000)
Capital Outlay	88,084	1,000,000	(911,916)
Operating Transfers Out	9,000		9,000
Total Contingency Expenses	370,188	1,929,261	(1,559,073)
Special Building			
Personal Services	2,490		2,490
Contractual Services	5,916	45,000	(39,084)
Commodities	3,061	10,000	(6,939)
Capital Outlay	2,177	100,000	(97,823)
Total Special Building	13,644	155,000	(141,356)
Planning and Zoning			
Personal Services	46,490	50,000	(3,510)
Contractual Services	31,960	35,000	(3,040)
Commodities	2,873	3,500	(627)
Capital Outlay	4,823	10,000	(5,177)
Total Planning and Zoning	86,146	98,500	(12,354)
Mapping			
Personal Services	111,389	110,700	689
Contractual Services	32,912	37,600	(4,688)
Commodities	1,202	4,000	(2,798)
Capital Outlay		4,500	(4,500)
Operating Transfers Out	10,000		10,000
Total Mapping	155,503	156,800	(1,297)
Economic Development			
Personal Services	63,924	64,200	(276)
Contractual Services	28,163	30,000	(1,837)
Commodities	1,371	3,000	(1,629)
Capital Outlay	3,163	10,000	(6,837)
Operating Transfers Out	10,000		10,000
Total Economic Development	106,621	107,200	(579)
Capital Outlay			
Capital Outlay	190,236	1,500,000	(1,309,764)
Total General Government	3,116,535	6,087,238	(2,970,703)
Public Works			
Airport			
Contractual Services	7,187	10,700	(3,513)
Commodities	265	50,000	(49,735)
Capital Outlay		5,000	(5,000)
Operating Transfers Out	50,000		50,000
Total Airport	57,452	65,700	(8,248)
Noxious Weed			
Personal Services	88,223	85,500	2,723
Contractual Services	11,423	18,000	(6,577)
Commodities	59,123	67,000	(7,877)
Operating Transfers Out	5,000	5,000	
Total Noxious Weed	163,769	175,500	(11,731)
Total Public Works	221,221	241,200	(19,979)
Public Safety			
Sheriff			
Personal Services	2,212,133	2,211,661	472
Contractual Services	385,448	513,950	(128,502)
Commodities	398,375	582,789	(184,414)
Capital Outlay	144,489	146,000	(1,511)
Total Sheriff	3,140,445	3,454,400	(313,955)

Linn County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Juvenile Detention			
Contractual Services	$ 53,537	58,500	(4,963)
Ambulance Service			
Contractual Services	903,968	907,800	(3,832)
Commodities	881	6,700	(5,819)
Capital Outlay			
Total Ambulance Service	904,849	914,500	(9,651)
EMS			
Contractual Services		6,000	(6,000)
Commodities		4,000	(4,000)
Capital Outlay		2,000	(2,000)
Total EMS		12,000	(12,000)
Emergency Preparedness			
Personal Services	76,527	75,379	1,148
Contractual Services	16,730	33,400	(16,670)
Commodities	10,962	26,150	(15,188)
Capital Outlay	10,000	15,000	(5,000)
Total Emergency Preparedness	114,219	149,929	(35,710)
Total Public Safety	4,213,050	4,589,329	(376,279)
Health			
Intellectual Disability			
Contractual Services	80,099	80,099	
Mental Health			
Contractual Services	115,718	115,718	
Total Health	195,817	195,817	
Agriculture			
Agricultural Appropriations			
Contractual Services	43,000	43,000	
Fair			
Contractual Services	15,000		15,000
4H			
Contractual Services	14,156	12,000	2,156
Commodities	2,622	12,000	(9,378)
Capital Outlay	2,551	5,000	(2,449)
Total 4H	19,329	29,000	(9,671)
Fair Building			
Contractual Services	3,000	23,000	(20,000)
Total Agriculture	80,329	95,000	(14,671)
Culture and Recreation			
Culture and Recreation Appropriations			
Contractual Services	40,000	40,000	
Park			
Personal Services	125,345	117,000	8,345
Contractual Services	95,730	123,000	(27,270)
Commodities	45,330	54,000	(8,670)
Capital Outlay	6,484	50,000	(43,516)
Operating Transfers Out	35,000		35,000
Total Park	307,889	344,000	(36,111)
Total Culture and Recreation	347,889	384,000	(36,111)
Sanitation			
Solid Waste			
Personal Services	206,215	208,000	(1,785)
Contractual Services	235,123	302,000	(66,877)
Commodities	105,571	150,600	(45,029)
Capital Outlay	37,160	60,000	(22,840)
Operating Transfers Out	70,000		70,000
Total Solid Waste	654,069	720,600	(66,531)

Linn County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Transfers			
Operating Transfers Out	$		
Budget Credit		90,130	(90,130)
Total Expenditures and Transfers	8,828,910	12,403,314	(3,574,404)
Receipts Over (Under) Expenditures and Transfers	649,869		
Unencumbered Cash, Beginning	5,285,857		
Unencumbered Cash, Ending	5,935,726		

Linn County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes			
Ad Valorem Tax	$ 335,884	338,553	(2,669)
Motor Vehicle Tax	15,012	14,774	238
Recreational Vehicle Tax	682	608	74
Delinquent Tax	3,802		3,802
16/20 M Truck Tax	860	1,008	(148)
Commercial Vehicle Fees	882	872	10
In Lieu of Tax		150	(150)
Watercraft Tax	280	282	(2)
Total Taxes	357,402	356,247	1,155
Miscellaneous			
Sale of Surplus Property	3,600		3,600
Reimbursed Expense	53		53
Other	3,815	2,500	1,315
Total Miscellaneous	7,468	2,500	4,968
Total Cash Receipts	364,870	358,747	6,123
Expenditures and Transfers			
General Government			
Appraiser			
Personal Services	332,741	340,000	(7,259)
Contractual Services	39,702	38,000	1,702
Commodities	8,719	9,500	(781)
Capital Outlay	2,462	7,000	(4,538)
Operating Transfers Out			
Total Appraiser	383,624	394,500	(10,876)
Budget Credit		53	(53)
Total Expenditures and Transfers	383,624	394,553	(10,929)
Receipts Over (Under) Expenditures and Transfers	(18,754)		
Unencumbered Cash, Beginning	12,796		
Unencumbered Cash, Ending	(5,958)		

Linn County, Kansas
Community Policing Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		1,053
Unencumbered Cash, Ending		1,053

Linn County, Kansas
Economic Development Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$	40,635
Other Intergovernmental		
Total Cash Receipts		40,635
Expenditures and Transfers		
General Government		
Contractual Services		1,669
Commodities		
Total Expenditures and Transfers		1,669
Receipts Over (Under) Expenditures and Transfers		38,966
Unencumbered Cash, Beginning		24,078
Unencumbered Cash, Ending		63,044

Linn County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes			
Ad Valorem Tax	$ 3,365,457	3,390,952	(25,495)
Motor Vehicle Tax	123,382	114,388	8,994
Recreational Vehicle Tax	5,532	4,707	825
Delinquent Tax	32,942		32,942
16/20 M Truck Tax	8,556	7,802	754
Commercial Vehicle Fees	7,049	6,755	294
In Lieu of Tax		1,159	(1,159)
Watercraft Tax	2,168	2,186	(18)
Total Taxes	3,545,086	3,527,949	17,137
Intergovernmental			
State Grant		18,000	(18,000)
Transfers			
Operating Transfers In		300,000	(300,000)
Miscellaneous			
Reimbursed Expense	335,293	32,000	303,293
Other			
Total Miscellaneous	335,293	32,000	303,293
Total Cash Receipts	3,880,379	3,877,949	2,430
Expenditures and Transfers			
General Government			
Employee Benefits			
Health Insurance	2,520,742	2,225,000	295,742
Life and Cancer Insurance	13,126	17,500	(4,374)
Social Security	474,154	451,250	22,904
Unemployment Insurance	7,777	12,000	(4,223)
Workmen's Compensation	99,456	118,000	(18,544)
Short Term Disability	30,164	31,500	(1,336)
Deferred Compensation	65,873	82,750	(16,877)
HSA Contributions	349,652	382,500	(32,848)
Longevity	22,727	27,700	(4,973)
Retirement	562,951	554,000	8,951
Benefit Consultants	30,000	30,500	(500)
Wellness	4,628	5,000	(372)
Other Employee Benefits	1,184	1,300	(116)
Total Employee Benefits	4,182,434	3,939,000	243,434
Budget Credit		600,400	(600,400)
Total Expenditures and Transfers	4,182,434	4,539,400	(356,966)
Receipts Over (Under) Expenditures and Transfers	(302,055)		
Unencumbered Cash, Beginning	589,036		
Unencumbered Cash, Ending	286,981		

Linn County, Kansas
Fair Association Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes			
Ad Valorem Tax	$ 122,167	123,171	(1,004)
Motor Vehicle Tax	3,200	2,427	773
Recreational Vehicle Tax	138	100	38
Delinquent Tax	1,023		1,023
16/20 M Truck Tax	334	166	168
Commercial Vehicle Fees	168	143	25
In Lieu of Tax		25	(25)
Watercraft Tax	46	46	
Total Cash Receipts	127,076	126,078	998
Expenditures and Transfers			
Agriculture			
Capital Outlay	128,000	128,000	
Total Expenditures and Transfers	128,000	128,000	
Receipts Over (Under) Expenditures and Transfers	(924)		
Unencumbered Cash, Beginning	1,829		
Unencumbered Cash, Ending	905		

Linn County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes			
Ad Valorem Tax	$ 84,289	84,886	(597)
Motor Vehicle Tax	7,598	7,090	508
Recreational Vehicle Tax	341	292	49
Delinquent Tax	1,660		1,660
16/20 M Truck Tax	516	484	32
Commercial Vehicle Fees	435	419	16
In Lieu of Tax		72	(72)
Watercraft Tax	134	136	(2)
Total Taxes	94,973	93,379	1,594
Intergovernmental			
Federal Financial Assistance	269,419	361,376	(91,957)
State Grant	23,180	7,000	16,180
Total Intergovernmental	292,599	368,376	(75,777)
Licenses, Fees, and Permits			
Service Fees	10,692	4,500	6,192
Miscellaneous			
Reimbursed Expense	15		15
Other			
Total Miscellaneous	15		15
Total Cash Receipts	398,279	466,255	(67,976)
Expenditures and Transfers			
Health			
Health Department			
Personal Services	267,322	272,093	(4,771)
Contractual Services	42,239	173,907	(131,668)
Commodities	27,554	54,000	(26,446)
Capital Outlay	12,954	490,000	(477,046)
Total Expenditures and Transfers	350,069	990,000	(639,931)
Receipts Over (Under) Expenditures and Transfers	48,210		
Unencumbered Cash, Beginning	309,939		
Unencumbered Cash, Ending	358,149		

Linn County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		20,000
Unencumbered Cash, Ending		20,000

Linn County, Kansas
Linn County 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
None	$		
Expenditures and Transfers			
Public Safety			
Contractual Services		249	(249)
Total Expenditures and Transfers		249	(249)
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning	249		
Unencumbered Cash, Ending	249		

Linn County, Kansas
Reappraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
None	$		
Total Cash Receipts			
Expenditures and Transfers			
General Government			
Appraiser			
Capital Outlay	27,589	39,879	(12,290)
Total Expenditures and Transfers	27,589	39,879	(12,290)
Receipts Over (Under) Expenditures and Transfers	(27,589)		
Unencumbered Cash, Beginning	54,879		
Unencumbered Cash, Ending	27,290		

Linn County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes			
Ad Valorem Tax	$ 2,948,163	2,970,472	(22,309)
Motor Vehicle Tax	150,758	145,167	5,591
Recreational Vehicle Tax	6,817	5,974	843
Delinquent Tax	36,891		36,891
16/20 M Truck Tax	9,319	9,901	(582)
Commercial Vehicle Fees	8,767	8,572	195
In Lieu of Tax		1,471	(1,471)
Watercraft Tax	2,751	2,774	(23)
Total Taxes	3,163,466	3,144,331	19,135
Intergovernmental			
Special City & County Highway	514,600	543,428	(28,828)
Equalization and Adjustment	4,793	10,000	(5,207)
State Connecting Link Funds	87,030		87,030
Total Intergovernmental	606,423	553,428	52,995
Miscellaneous			
Sale of Surplus Property	351,120	2,500	348,620
Dust Control Program	36,179	25,000	11,179
Reimbursed Expense	15,290	25,000	(9,710)
Other	172,065	2,500	169,565
Total Miscellaneous	574,654	55,000	519,654
Total Cash Receipts	4,344,543	3,752,759	591,784
Expenditures and Transfers			
Public Works			
County Engineer			
Personal Services	1,044,191	1,176,938	(132,747)
Contractual Services	165,748	397,000	(231,252)
Commodities	2,524,581	2,560,573	(35,992)
Capital Outlay	50,052	495,000	(444,948)
Operating Transfers Out	750,000		750,000
Total Expenditures and Transfers	4,534,572	4,629,511	(94,939)
Receipts Over (Under) Expenditures and Transfers	(190,029)		
Unencumbered Cash, Beginning	881,023		
Unencumbered Cash, Ending	690,994		

Linn County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes			
Ad Valorem Tax	$ 550,987	554,521	(3,534)
Motor Vehicle Tax	20,963	19,933	1,030
Recreational Vehicle Tax	879	822	57
Delinquent Tax	4,309		4,309
16/20 M Truck Tax	1,604	1,687	(83)
Commercial Vehicle Fees	1,550	1,499	51
In Lieu of Tax		264	(264)
Watercraft Tax	333	328	5
Total Taxes	580,625	579,054	1,571
Miscellaneous			
Sale of Surplus Property	775		775
Reimbursed Expense	3,277		3,277
Other			
Total Miscellaneous	4,052		4,052
Total Cash Receipts	584,677	579,054	5,623
Expenditures and Transfers			
Public Safety			
Fire Protection			
Personal Services	122,886	191,221	(68,335)
Contractual Services	120,471	183,600	(63,129)
Commodities	70,672	159,333	(88,661)
Capital Outlay	31,148	42,500	(11,352)
Operating Transfers Out	250,000	50,000	200,000
Total Fire Protection	595,177	626,654	(31,477)
Budget Credit		3,277	(3,277)
Total Expenditures and Transfers	595,177	629,931	(34,754)
Receipts Over (Under) Expenditures and Transfers	(10,500)		
Unencumbered Cash, Beginning	184,086		
Unencumbered Cash, Ending	173,586		

Linn County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes			
Ad Valorem Tax	$ 33,466	33,624	(158)
Motor Vehicle Tax	4,213	3,496	717
Recreational Vehicle Tax	185	144	41
Delinquent Tax	949		949
16/20 M Truck Tax	378	238	140
Commercial Vehicle Fees	229	206	23
In Lieu of Tax		35	(35)
Watercraft Tax	66	67	(1)
Total Taxes	39,486	37,810	1,676
Intergovernmental			
Federal Financial Assistance	51,966	35,000	16,966
State Grant	21,936		21,936
Total Intergovernmental	73,902	35,000	38,902
Use of Money and Property			
Rent	1,365	1,200	165
Miscellaneous			
Sale of Surplus Property	5,640		5,640
Donations and Contributions	7,229	2,500	4,729
Reimbursed Expense	3,801		3,801
Total Miscellaneous	16,670	2,500	14,170
Total Cash Receipts	131,423	76,510	54,913
Expenditures and Transfers			
Social Services for Aged and Poor			
Personal Services	64,607	89,361	(24,754)
Contractual Services	91,715	95,800	(4,085)
Commodities	27,298	40,000	(12,702)
Capital Outlay	21,430	20,000	1,430
Total Social Services for Aged and Poor	205,050	245,161	(40,111)
Budget Credit		42,703	(42,703)
Total Expenditures and Transfers	205,050	287,864	(82,814)
Receipts Over (Under) Expenditures and Transfers	(73,627)		
Unencumbered Cash, Beginning	185,305		
Unencumbered Cash, Ending	111,678		

Linn County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Intergovernmental			
Local Alcoholic Liquor Tax	$ 4,021	1,986	2,035
Total Cash Receipts	4,021	1,986	2,035
Expenditures and Transfers			
Health			
Contractual Services	2,000	2,000	
Total Expenditures and Transfers	2,000	2,000	
Receipts Over (Under) Expenditures and Transfers	2,021		
Unencumbered Cash, Beginning	1,663		
Unencumbered Cash, Ending	3,684		

Linn County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Intergovernmental			
Local Alcoholic Liquor Tax	$ 2,104	993	1,111
Total Cash Receipts	2,104	993	1,111
Expenditures and Transfers			
Culture and Recreation			
Contractual Services	1,500	1,500	
Total Expenditures and Transfers	1,500	1,500	
Receipts Over (Under) Expenditures and Transfers	604		
Unencumbered Cash, Beginning	1,310		
Unencumbered Cash, Ending	1,914		

Linn County, Kansas
Special Road and Bridge Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year Actual
Cash Receipts	
None	$
Total Cash Receipts	
Expenditures and Transfers	
Public Works	
County Engineer	
Contractual Services	19,542
Capital Outlay	8,220
Total Expenditures and Transfers	27,762
Receipts Over (Under) Expenditures and Transfers	(27,762)
Unencumbered Cash, Beginning	1,270,541
Unencumbered Cash, Ending	1,242,779

Linn County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	229,000
Miscellaneous		
Reimbursed Expense		66,366
Total Cash Receipts		295,366
Expenditures and Transfers		
General Government		
Capital Outlay		126,523
Total Expenditures and Transfers		126,523
Receipts Over (Under) Expenditures and Transfers		168,843
Unencumbered Cash, Beginning		724,127
Unencumbered Cash, Ending		892,970

Linn County, Kansas
Special Noxious Weed Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	5,000
Total Cash Receipts		5,000
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		5,000
Unencumbered Cash, Beginning		52,528
Unencumbered Cash, Ending		57,528

Linn County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	750,000
Total Cash Receipts		750,000
Expenditures and Transfers		
Public Works		
County Engineer		
Capital Outlay		601,054
Total Expenditures and Transfers		601,054
Receipts Over (Under) Expenditures and Transfers		148,946
Unencumbered Cash, Beginning		1,279,726
Unencumbered Cash, Ending		1,428,672

Linn County, Kansas
Special Rural Fire Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	250,000
Total Cash Receipts		250,000
Expenditures and Transfers		
Public Safety		
Fire Protection		
Capital Outlay		10,600
Total Expenditures and Transfers		10,600
Receipts Over (Under) Expenditures and Transfers		239,400
Unencumbered Cash, Beginning		520,684
Unencumbered Cash, Ending		760,084

Linn County, Kansas
Special Vehicle Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		582
Unencumbered Cash, Ending		582

Linn County, Kansas
Sewer District No 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Licenses, Fees, and Permits			
Service Fees	$ 13,585	10,500	3,085
Total Cash Receipts	13,585	10,500	3,085
Expenditures and Transfers			
Sanitation			
Contractual Services	4,532	7,250	(2,718)
Commodities	5,817	5,000	817
Capital Outlay	6,593	80,000	(73,407)
Total Expenditures and Transfers	16,942	92,250	(75,308)
Receipts Over (Under) Expenditures and Transfers	(3,357)		
Unencumbered Cash, Beginning	101,787		
Unencumbered Cash, Ending	98,430		

Linn County, Kansas
911 Phone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Licenses, Fees, and Permits			
Emergency Telephone Tax	$ 77,044	75,000	2,044
Total Cash Receipts	77,044	75,000	2,044
Expenditures and Transfers			
Public Safety			
Contractual Services	34,524	25,000	9,524
Capital Outlay	12,183	190,000	(177,817)
Total Expenditures and Transfers	46,707	215,000	(168,293)
Receipts Over (Under) Expenditures and Transfers	30,337		
Unencumbered Cash, Beginning	206,395		
Unencumbered Cash, Ending	236,732		

Linn County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year Actual
Cash Receipts	
Intergovernmental	
Other Intergovernmental	$ 2,275
Licenses, Fees, and Permits	
Officer Fees	104,924
Miscellaneous	
Reimbursed Expense	67
Total Cash Receipts	107,266
Expenditures and Transfers	
General Government	
County Treasurer	
Personal Services	95,227
Contractual Services	8,609
Commodities	1,366
Operating Transfers Out	647
Total Expenditures and Transfers	105,849
Receipts Over (Under) Expenditures and Transfers	1,417
Unencumbered Cash, Beginning	(859)
Unencumbered Cash, Ending	558

Linn County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$	719
Total Cash Receipts		719
Expenditures and Transfers		
General Government		
Commodities		706
Total Expenditures and Transfers		706
Receipts Over (Under) Expenditures and Transfers		13
Unencumbered Cash, Beginning		6,583
Unencumbered Cash, Ending		6,596

Linn County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$	4,220
Miscellaneous		
Sale of Confiscations		4,740
Other		6,340
Total Miscellaneous		11,080
Total Cash Receipts		15,300
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		636
Commodities		3,459
Total Expenditures and Transfers		4,095
Receipts Over (Under) Expenditures and Transfers		11,205
Unencumbered Cash, Beginning		62,293
Unencumbered Cash, Ending		73,498

Linn County, Kansas
Sheriff Special Forfeiture Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	$	18,261
Total Cash Receipts		18,261
Expenditures and Transfers		
Public Safety		
Sheriff		
Commodities		
Capital Outlay		17,873
Total Expenditures and Transfers		17,873
Receipts Over (Under) Expenditures and Transfers		388
Unencumbered Cash, Beginning		3,722
Unencumbered Cash, Ending		4,110

Linn County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$	17,172
Use of Money and Property		
Interest on Investments		86
Total Cash Receipts		17,258
Expenditures and Transfers		
General Government		
Capital Outlay		12,268
Total Expenditures and Transfers		12,268
Receipts Over (Under) Expenditures and Transfers		4,990
Unencumbered Cash, Beginning		8,490
Unencumbered Cash, Ending		13,480

Linn County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$	4,293
Total Cash Receipts		4,293
Expenditures and Transfers		
General Government		
Capital Outlay		832
Total Expenditures and Transfers		832
Receipts Over (Under) Expenditures and Transfers		3,461
Unencumbered Cash, Beginning		12,819
Unencumbered Cash, Ending		16,280

Linn County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$	4,293
Total Cash Receipts		4,293
Expenditures and Transfers		
General Government		
Capital Outlay		11,258
Total Expenditures and Transfers		11,258
Receipts Over (Under) Expenditures and Transfers		(6,965)
Unencumbered Cash, Beginning		7,781
Unencumbered Cash, Ending		816

Linn County, Kansas
Special Prosecutor's Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	$	4,565
Total Cash Receipts		4,565
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		4,565
Unencumbered Cash, Beginning		3,519
Unencumbered Cash, Ending		8,084

Linn County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year Actual
Cash Receipts	
None	$
Expenditures and Transfers	
None	
Receipts Over (Under) Expenditures and Transfers	
Unencumbered Cash, Beginning	1,406
Unencumbered Cash, Ending	1,406

Linn County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year Actual
Cash Receipts	
Intergovernmental	
Federal Financial Assistance	$
Total Cash Receipts	
Expenditures and Transfers	
General Government	
Personal Services	300,000
Contractual Services	111,479
Commodities	916
Capital Outlay	152,324
Total Expenditures and Transfers	564,719
Receipts Over (Under) Expenditures and Transfers	(564,719)
Unencumbered Cash, Beginning	1,393,849
Unencumbered Cash, Ending	829,130

Linn County, Kansas
Jail Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes			
Countywide Sales Tax	$ 1,348,974	1,250,000	98,974
Miscellaneous			
Other			
Total Cash Receipts	1,348,974	1,250,000	98,974
Expenditures and Transfers			
Debt Service			
Principal	330,000	330,000	
Interest	582,031	582,031	
Total Expenditures and Transfers	912,031	912,031	
Receipts Over (Under) Expenditures and Transfers	436,943		
Unencumbered Cash, Beginning	1,327,614		
Unencumbered Cash, Ending	1,764,557		

Linn County, Kansas
LEPP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		892
Unencumbered Cash, Ending		892

Linn County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Current Year Actual
Cash Receipts	
Use of Money and Property	
Interest on Investments	$ 100
Miscellaneous	
Payroll Withholdings and Benefits	1,710,806
Total Cash Receipts	1,710,906
Expenditures and Transfers	
General Government	
Employee Benefits	
Medical Claims	1,778,916
Total Expenditures and Transfers	1,778,916
Receipts Over (Under) Expenditures and Transfers	(68,010)
Unencumbered Cash, Beginning	121,609
Unencumbered Cash, Ending	53,599

Linn County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Blue Mound General	$	56,748	56,748	
La Cygne General		598,288	598,288	
La Cygne Special Weed		964	964	
Mound City General		393,461	393,461	
Parker General		49,131	49,131	
Pleasanton General		415,442	415,442	
Pleasanton Special Weed		2,093	2,093	
Pleasanton Street		288,660	288,660	
Prescott General		15,899	15,899	
Prescott Library		68	68	
Linn Valley General		635,926	635,926	
Linn Valley Special Utility		3,174	3,174	
Subtotal Cities		2,459,854	2,459,854	
Townships:				
Blue Mound Twp General		14,484	14,484	
Centerville Twp General		4,590	4,590	
Centerville Twp Cemetery		16,872	16,872	
Centerville Twp Park		4,749	4,749	
Liberty Twp General		1,556	1,556	
Centerville Special Light		575	575	
Lincoln Twp General		38,220	38,220	
Lincoln Twp Park		47,495	47,495	
Mound City Twp General		1,629	1,629	
Paris Twp General		9,855	9,855	
Potosi Twp General		201	201	
Potosi Twp Cemetery		24,166	24,166	
Scott Twp General		3,420	3,420	
Sherifan Twp General		8,035	8,035	
Stanton Twp General		437	437	
Valley Twp General		1,362	1,362	
Valley Twp Hall		4,605	4,605	
Subtotal Townships		182,251	182,251	
Schools:				
USD #344 General		379,348	379,348	
USD #344 Capital Outlay		193,995	193,995	
USD #344 Bond and Interest		480,249	480,249	
USD #344 Supplemental General		456,456	456,456	
USD #346 General	166	1,138,807	1,138,973	
USD #346 Capital Outlay		547,867	547,867	
USD #346 Bond and Interest		713,331	713,331	
USD #346 Supplemental General		1,297,206	1,297,206	
USD #362 General	406	4,439,759	4,440,165	
USD #362 Capital Outlay		1,926,587	1,926,587	
USD #362 Bond and Interest		1,232,904	1,232,904	
USD #362 Supplemental General		2,681,627	2,681,627	
USD #365 General		1,567	1,567	
USD #365 Capital Outlay		607	607	
USD #365 Bond and Interest		698	698	
USD #365 Supplemental General		1,507	1,507	
Subtotal Schools	572	15,492,515	15,493,087	

Linn County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Cemetery District #1	$	11,402	11,402	
Cemetery District #3		23,749	23,749	
Cemetery District #4		15,472	15,472	
Cemetery District #5		9,445	9,445	
Mound City Cemetery District		21,561	21,561	
Subtotal Cemeteries		81,629	81,629	
Watershed Districts:				
Watershed #90		72	72	
Subtotal Watershed Districts		72	72	
Regional Library:				
SEK Library General		127,046	127,046	
SEK Library Employee Benefits		8,200	8,200	
Subtotal Regional Library		135,246	135,246	
Total Subdivisions	572	18,351,567	18,352,139	
State Funds:				
State Educational Building		333,689	333,689	
State Institutional Building		166,845	166,845	
Total State Funds		500,534	500,534	
Other Agency Funds:				
Payroll Clearing	164,904	6,464,722	6,454,371	175,255
Motor Vehicle Licenses	(371)	822,614	822,651	(408)
County Attorney Bad Check Trust	8,187	37		8,224
Driver License Fees	776	41,019	41,272	523
Game Licenses		1,004	1,004	
Heritage Trust	1,657	8,586	8,054	2,189
Sales Tax	71,671	1,096,527	1,101,698	66,500
Extension District #16		246,053	246,053	
Hospital District #1		101	101	
Lincoln-Scott Hospital District		112,735	112,735	
Library District #1		93,243	93,243	
Library District #2		590,653	590,653	
Library District #3		37,485	37,485	
Library District #4		220,928	220,928	
Library District #5		183,553	183,553	
Library District #6		39,797	39,797	
Returned Checks Holding	(1,043)	34,216	35,311	(2,138)
Airport	581	1,114	1,695	
Register of Deeds	6,140	125,070	120,718	10,492
Health Savings	1,540	313,138	314,635	43
Net Payroll Clearing	1	4,341,554	4,341,554	1
Park Manager	16,203	313,240	316,633	12,810
Park Hunting-Fishing Fees		7,871	6,906	965
Inmate Trust	30,333	192,362	148,970	73,725
Solid Waste	101	154,825	154,593	333
Total Other Agency Funds	300,680	15,442,447	15,394,613	348,514

Linn County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 18,824,873	33,859,862	33,326,185	19,358,550
Escaped Tax		1,250	1,250	
Delinquent Tax	516,585	660,278	503,762	673,101
Motor Vehicle Tax	328,905	1,481,244	1,457,269	352,880
Recreational Vehicle Tax	10,761	61,928	60,496	12,193
Total Distributable Funds	19,681,124	36,064,562	35,348,962	20,396,724
Total Agency Funds	19,982,376	70,359,110	69,596,248	20,745,238

Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

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

Board of County Commissioners
Linn County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Linn County, Kansas, (the County) as of and for the year ended December 31, 2023, and have issued our report thereon dated November 15, 2024, which was qualified because the County prepares its financial statement to meet the requirements of the State of 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.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
November 15, 2024

Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

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

Board of County Commissioners
Linn County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Linn County, Kansas, (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

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

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

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

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

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
November 15, 2024

Linn County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2023

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Linn County, Kansas, on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported
Noncompliance or other matters required to be reported under *Government Auditing Standards?*	____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____	Yes	X	No

Identification of major programs:

U.S. Department of the Treasury
Coronavirus State and Local Fiscal Recovery Funds CFDA #21.027

The threshold for distinguishing Types A and B programs was $750,000.

Auditee qualified as a low risk auditee?	____	Yes	X	No

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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Linn County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/Pass-through Grantor/Program Title	Grant Number	Federal Assistance Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients	
U.S. Department of Agriculture						
Passed through Kansas Department of Health and Environment						
Special Supplemental Nutrition Program for Women, Infants, and Children	264283T	10.557 $	545	545		
Special Supplemental Nutrition Program for Women, Infants, and Children	234736R	10.557	8,365	8,365		
Special Supplemental Nutrition Program for Women, Infants, and Children	264736T	10.557	5,674	5,674		
Special Supplemental Nutrition Program for Women, Infants, and Children	264736U	10.557	3,581	3,581		
Special Supplemental Nutrition Program for Women, Infants, and Children	264310U	10.557	71,094	91,761		
Total U.S. Department of Agriculture			89,259	109,926	0	
U.S. Department of Transportation						
Passed through East Central Kansas Coordinated Transit Council No. 5						
Formula Grants for Rural Areas and Tribal Transit Program		20.509	51,965	46,652		
Passed through Kansas Department of Transportation						
Formula Grants for Rural Areas and Tribal Transit Program		20.509	58,992	58,992		
Highway Safety Cluster:						
State and Community Highway Safety	SP130023	20.600	744	744		
Total U.S. Department of Transportation			111,701	106,388	0	
U.S. Department of Treasury						
Coronavirus State and Local Fiscal Recovery Funds - COVID-19		21.027	0	564,706		(1)
Local Assistance and Tribal Consistency Fund - COVID-19		21.032	0	0		
Total U.S. Department of Treasury			0	564,706	0	
U.S. Department of Health and Human Services						
Passed through Kansas Department of Health and Environment						
Public Health Emergency Preparedness	264678B	93.069	8,260	8,260		
Public Health Emergency Preparedness	264678C	93.069	5,675	5,675		
Immunization Cooperation Agreements	264IMM23PPHF	93.268	1,820	1,820		
Immunization Cooperation Agreements - COVID-19	264IMM_COVIDR3	93.268	22,055	22,055		
Immunization Cooperation Agreements - COVID-19	264IMM_COVIDR4S	93.268	37,850	37,850		
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-COVIDED	93.323	74,878	80,467		
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-COVIDEDX	93.323	25,460	25,460		
Maternal and Child Health Services Block Grants to the States	264329T	93.994	4,161	4,161		
Total U.S. Department of Health and Human Services			180,159	185,748	0	
Total Federal Awards			381,119	966,768	0	

(1) This program was considered to be a major program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Linn County, Kansas (the County). The reporting entity is defined in Note 1 of the County's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The County did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the County's basic financial statement. This is the same basis of accounting used in the County's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.