EDWARDS COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
County of Edwards, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Edwards County, Kansas, as of and for the year ended December 31, 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 Edwards 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 balances of Edwards 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 A.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Edwards County, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated October 3, 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 website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended 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 for the year ended December 31, 2021, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

October 19, 2023

EDWARDS COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2022

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances
General fund	$ 354,477	$ -
Special purpose funds:		
Road and bridge	236,203	-
Noxious weed	15,602	-
Employee benefits	301,509	-
Health	53,807	-
Hospital maintenance	11,015	-
Special drug and alcohol	2,481	-
Special parks and recreation	3,502	-
Noxious weed capital outlay	69,820	-
Edwards County 911	224,331	-
Non-budgeted special purpose funds:		
Economic development	-	-
Special law enforcement	10,193	-
Kansas fights addiction	-	-
Lef and diversion	59,162	-
Special drug enforcement	42,952	-
Micro-loan	6,330	-
Special highway improvement	142,148	-
Special machinery	222,351	-
Multi-year capital improvement	1,070,618	-
Equipment reserve	1,179,846	-
Retainage contracts	1,363	-
Deeds technology	43,853	-
Concealed carry handgun	6,248	-
COVID-19 grant	4,209	-
SPARK/ARPA	150,473	-
Emergency preparedness	6,968	-
Offender registration	9,142	-
Clerk technology	6,227	-
Treasurer technology	7,017	-
24th Judicial district drug-alcohol	-	-
Prosecutor's training and assistance	5,569	-
Special motor vehicle	18,136	-
Total special purpose funds	3,911,075	-
Business fund:		
Risk management reserve	564,901	-
Total reporting entity - excluding agency funds	$ 4,830,453	$ -
Composition of cash balance:		
Cash on hand		
Checking accounts		
Money market account		
Certificates of deposit		
Total cash		
Agency funds		
Total reporting entity - excluding agency funds		

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

STATEMENT 1

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 2,562,250	$ 2,358,190	$ 558,537	$ 89,184	$ 647,721
1,568,934	1,424,486	380,651	31,456	412,107
97,459	94,819	18,242	2,731	20,973
1,533,845	1,234,078	601,276	15,651	616,927
188,891	183,633	59,065	-	59,065
377,901	374,700	14,216	-	14,216
2,942	3,549	1,874	-	1,874
1,634	800	4,336	-	4,336
-	12,000	57,820	-	57,820
61,616	70,644	215,303	1,725	217,028
40,000	40,000	-	-	-
-	-	10,193	-	10,193
514	-	514	-	514
15,487	13,544	61,105	-	61,105
-	8,626	34,326	-	34,326
1,478	7,808	-	-	-
100,000	127,161	114,987	27,161	142,148
200,000	44,077	378,274	-	378,274
50,000	268,531	852,087	-	852,087
200,000	209,220	1,170,626	-	1,170,626
824	1,649	538	-	538
6,412	465	49,800	-	49,800
130	-	6,378	-	6,378
62,789	26,863	40,135	-	40,135
271,740	422,213	-	-	-
720	1,201	6,487	-	6,487
1,500	1,096	9,546	-	9,546
1,566	-	7,793	-	7,793
1,573	-	8,590	-	8,590
1,256	998	258	-	258
716	377	5,908	-	5,908
31,954	36,594	13,496	-	13,496
4,821,881	4,609,132	4,123,824	78,724	4,202,548
971,366	720,886	815,381	61,166	876,547
$ 8,355,497	$ 7,688,208	$ 5,497,742	$ 229,074	$ 5,726,816

	$ 68,659
	10,513,136
	1,160,401
	1,143,000
	12,885,196
	(7,158,380)
	$ 5,726,816

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Municipal Financial Reporting Entity

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

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

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

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

2. Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2022:

REGULATORY BASIS FUND TYPES

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (CONTINUED)

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

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

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

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

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

4. Budgetary Information

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

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

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for agency funds, the business fund, and the following special purpose funds:

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

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

B. DEPOSITS AND INVESTMENTS

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

B. DEPOSITS AND INVESTMENTS (CONTINUED)

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2022.

At December 31, 2022 the County's carrying amount of deposits, including certificates of deposit, was $12,816,537 and the bank balance was $12,868,547. Of the bank balance, $6,992,659 was covered by federal depository insurance and $5,875,888 was collateralized with securities held by the pledging financial institution's agents in the County's name.

C. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2022, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Finance lease:					
2019 Caterpillar Motor Grader					
Issued July 15, 2019					
In the amount of $199,856					
At interest rate of 3.35%					
Maturing July 16, 2024	$ 123,841	$ -	$ 39,927	$ 83,914	$ 4,149

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

	Principal due	Interest due	Total due
2023	$ 41,265	$ 2,811	$ 44,076
2024	42,649	1,428	44,077
Total	$ 83,914	$ 4,239	$ 88,153

D. CDBG LOANS

In 2016, the County issued a $15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at four percent is to be repaid over a period of five years. Loan payments are $276 per month, including principal and interest. This loan was paid off in 2022, and the remaining balance of the grant funds was returned to the State.

E. TRANSFERS

Operating transfers were as follows:

From	To	Amount	Regulatory authority
General	Multi-year Capital Improvement	$ 50,000	K.S.A. 19-120
General	Equipment Reserve	200,000	K.S.A. 19-119
General	Economic Development	40,000	K.S.A. 19-4102
Special Motor Vehicle	General	18,136	K.S.A. 8-145
Road and Bridge	Special Highway Improvement	100,000	K.S.A. 68-590
Road and Bridge	Special Machinery	200,000	K.S.A. 68-141g
Total operating transfers		$ 608,136	

Transfers to related municipal entities:

From	To	Amount
General	County Fair	$ 13,000
General	Historical Society	12,000
Hospital Maintenance	Edwards County Hospital	374,700
Total transfers to related municipal entities		$ 399,700

F. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $151,573 for the year ended December 31, 2022.

F. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $1,722,899. 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 this financial statement.

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

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions were $7,878 for the year ended December 31, 2022.

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

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

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

H. CONTINGENCIES

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

I. RISK MANAGEMENT

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

J. PUBLIC ENTITY RISK POOLS

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

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime, and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $30,254,859, $500,000 for liability and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

K. MEDICAL SELF-INSURANCE

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

	Beginning of year liability	Claims and changes in estimates	Stop loss reimbursement	Claim payments	End of year liability
2021	$ 57,109	$ 894,719	$ 16,511	$ 794,793	$140,524
2022	140,524	408,955	-	488,313	61,166

L. COMMITMENTS

In September 2021, Edwards County entered into an agreement with Ford County to operate and maintain an emergency service communication center for Edwards County. The term of the agreement is five years and requires an annual payment of $30,000.

M. SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through October 19, 2023 and believes the following events affect the financial statement as presented:

The County accepted a 10-year lease proposal for an ASR Repeater for $1,785,598 and the post-warranty maintenance agreement for an additional $289,900 with the first lease payment due in 2024.

Approved the issuance of $1,470,000 in General Obligation Bonds to be paid over ten years at an interest rate of 4.25% for the S Road Project.

Approved the construction of a new communications tower for $447,332.

REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

EDWARDS COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 2,444,410	$ -	$ 2,444,410	$ 2,358,190	$ 86,220
Special purpose funds:					
Road and bridge	1,400,000	24,486	1,424,486	1,424,486	-
Noxious weed	103,900	-	103,900	94,819	9,081
Employee benefits	1,692,600	-	1,692,600	1,234,078	458,522
Health	228,800	-	228,800	183,633	45,167
Hospital maintenance	374,700	-	374,700	374,700	-
Special drug and alcohol	10,000	-	10,000	3,549	6,451
Special parks and recreation	3,000	-	3,000	800	2,200
Noxious weed capital outlay	100,000	-	100,000	12,000	88,000
Edwards County 911	265,000	-	265,000	70,644	194,356
Total	$ 6,622,410	$ 24,486	$ 6,646,896	$ 5,756,899	$ 889,997

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 1,803,955	$ 1,784,547	$ 1,753,459	$ 31,088
Delinquent tax	45,423	40,804	7,500	33,304
Motor vehicle tax	131,637	119,008	113,578	5,430
Recreational vehicle tax	2,563	2,147	1,945	202
16/20M truck tax	20,947	19,094	18,971	123
Commercial vehicle tax	10,511	9,262	9,087	175
Interest on delinquent tax	56,765	59,513	15,000	44,513
In lieu of tax	838	879	-	879
Motor vehicle excise tax	-	11	-	11
Shared revenue:				
Local sales tax	243,464	239,181	175,000	64,181
Mineral production tax	5,150	8,382	2,500	5,882
Local alcohol tax	1,781	1,634	1,303	331
State assistance	-	2,936	-	2,936
Licenses, permits and fees:				
County officer fees	63,992	53,195	30,000	23,195
Other fees	19,321	19,091	5,000	14,091
Charges for services:				
Prisoner care	200	280	-	280
Diversion fees	140	-	-	-
Law enforcement contract	116,640	129,237	120,000	9,237
Interest	5,541	33,322	5,000	28,322
Miscellaneous	41,304	35,800	10,000	25,800
Transfer from special motor vehicle	15,276	18,136	10,000	8,136
Neighborhood revitalization	(16,625)	(14,209)	(14,102)	(107)
Total receipts	2,568,823	2,562,250	$ 2,264,241	$ 298,009
Expenditures:				
General government:				
County commissioners	57,226	59,630	$ 61,500	$ 1,870
County clerk	97,467	103,955	107,000	3,045
County treasurer	103,710	103,067	116,000	12,933
County attorney	95,598	99,834	96,300	(3,534)
Register of deeds	81,940	81,370	97,152	15,782
District court	42,395	48,061	50,141	2,080
Courthouse general	287,144	277,540	252,000	(25,540)
Appraisal	107,611	132,703	114,500	(18,203)
Extension office	2,629	4,580	4,000	(580)

EDWARDS 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
General government (continued):				
Zoning	$ 2,508	$ 14,761	$ 5,500	$ (9,261)
Election	23,297	40,137	52,000	11,863
Insurance cost	104,753	112,052	121,000	8,948
Soil conservation	29,320	29,320	29,320	-
	1,035,598	1,107,010	1,106,413	(597)
Public safety:				
Sheriff	587,316	532,154	479,500	(52,654)
Emergency preparedness	7,630	7,600	17,250	9,650
	594,946	539,754	496,750	(43,004)
Health and welfare:				
Ambulance	275,649	163,996	163,996	-
Mental health	28,551	28,551	28,551	-
Mental retardation	30,000	30,000	30,000	-
	334,200	222,547	222,547	-
Public works:				
Prairie dog	1,602	397	2,000	1,603
Culture and recreation:				
Fairgrounds maintenance	15,032	18,665	17,000	(1,665)
Sanitation:				
Transfer station	151,857	154,817	172,500	17,683
Transfers out:				
Equipment reserve	150,000	200,000	150,000	(50,000)
Multi-year capital improvement	175,000	50,000	212,200	162,200
Economic development	40,000	40,000	40,000	-
	365,000	290,000	402,200	112,200

EDWARDS 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)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Transfers to related municipal entities:				
County fair	$ 13,000	$ 13,000	$ 13,000	$ -
Extension council	128,000	-	-	-
Historical society	10,000	12,000	12,000	-
	151,000	25,000	25,000	-
Total expenditures	2,649,235	2,358,190	$ 2,444,410	$ 86,220
Receipts over (under) expenditures	(80,412)	204,060		
Unencumbered cash, beginning of year	434,889	354,477	$ 180,169	$ 174,308
Unencumbered cash, end of year	$ 354,477	$ 558,537		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 797,577	$ 899,487	$ 883,822	$ 15,665
Delinquent tax	17,030	18,689	2,500	16,189
Motor vehicle tax	65,992	52,940	50,215	2,725
Recreational vehicle tax	1,289	958	859	99
16/20M truck tax	8,814	9,636	8,388	1,248
Commercial vehicle tax	5,303	4,095	4,018	77
In lieu of tax	370	443	-	443
Shared revenue:				
Gasoline tax	281,718	270,002	272,430	(2,428)
Federal assistance	-	241,631	-	241,631
State assistance	48,104	70,644	-	70,644
Charges for services	15,141	7,571	-	7,571
Neighborhood revitalization	(7,350)	(7,162)	(7,108)	(54)
Total receipts	1,233,988	1,568,934	$ 1,215,124	$ 353,810
Expenditures:				
Highways, streets and bridges:				
Personal services	445,821	482,118	$ 483,750	$ 1,632
Commodities	534,275	499,326	600,000	100,674
Contractual services	103,129	133,683	169,900	36,217
Capital outlay	5,942	9,359	66,350	56,991
Transfers out:				
Multi-year capital improvement	40,000	-	80,000	80,000
Special machinery	50,000	200,000	-	(200,000)
Special highway improvement	50,000	100,000	-	(100,000)
Budget credit for grants	-	-	24,486	24,486
Total expenditures	1,229,167	1,424,486	$ 1,424,486	$ -
Receipts over (under) expenditures	4,821	144,448		
Unencumbered cash, beginning of year	231,382	236,203	$ 184,876	$ 51,327
Unencumbered cash, end of year	$ 236,203	$ 380,651		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 85,830	$ 89,289	$ 87,725	$ 1,564
Delinquent tax	1,574	1,811	250	1,561
Motor vehicle tax	5,764	5,643	5,404	239
Recreational vehicle tax	112	103	92	11
16/20M truck tax	850	839	903	(64)
Commercial vehicle tax	462	441	432	9
In lieu of tax	40	44	-	44
Neighborhood revitalization	(791)	(711)	(706)	(5)
Total receipts	93,841	97,459	$ 94,100	$ 3,359
Expenditures:				
Highways, streets and bridges:				
Personal services	44,340	46,506	$ 46,000	$ (506)
Commodities	111,023	102,093	92,000	(10,093)
Contractual services	7,108	6,045	8,400	2,355
Capital outlay	-	-	5,000	5,000
Reimbursed expenditures	(81,482)	(59,825)	(71,000)	(11,175)
Transfers out:				
Noxious weed capital outlay	10,000	-	23,500	23,500
Total expenditures	90,989	94,819	$ 103,900	$ 9,081
Receipts over (under) expenditures	2,852	2,640		
Unencumbered cash, beginning of year	12,750	15,602	$ 9,800	$ 5,802
Unencumbered cash, end of year	$ 15,602	$ 18,242		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 1,479,404	$ 1,401,430	$ 1,377,039	$ 24,391
Delinquent tax	20,385	26,159	3,000	23,159
Motor vehicle tax	75,649	96,347	93,152	3,195
Recreational vehicle tax	1,477	1,751	1,594	157
16/20M truck tax	10,485	11,032	15,560	(4,528)
Commercial vehicle tax	6,072	7,594	7,454	140
In lieu of tax	687	690	-	690
Neighborhood revitalization	(13,635)	(11,158)	(11,074)	(84)
Total receipts	1,580,524	1,533,845	$ 1,486,725	$ 47,120
Expenditures:				
General government:				
Social security	127,233	124,720	$ 142,600	$ 17,880
KPERS	155,546	156,216	188,000	31,784
Vision and life insurance	10,403	10,132	12,000	1,868
Short-term disability	11,280	10,902	10,000	(902)
Health insurance premiums	1,120,292	887,200	1,310,000	422,800
Kansas unemployment tax	1,393	8,773	5,000	(3,773)
Worker's compensation insurance	19,017	18,530	25,000	6,470
Dental insurance	-	10,303	-	(10,303)
Flexible spending	7,576	7,270	-	(7,270)
Reimbursements	-	32	-	(32)
Total expenditures	1,452,740	1,234,078	$ 1,692,600	$ 458,522
Receipts over (under) expenditures	127,784	299,767		
Unencumbered cash, beginning of year	173,725	301,509	$ 205,875	$ 95,634
Unencumbered cash, end of year	$ 301,509	$ 601,276		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 125,770	$ 111,809	$ 109,845	$ 1,964
Delinquent tax	2,241	2,622	500	2,122
Motor vehicle tax	8,631	8,276	7,918	358
Recreational vehicle tax	168	152	135	17
16/20M truck tax	1,338	1,253	1,323	(70)
Commercial vehicle tax	690	646	634	12
In lieu of tax	58	55	-	55
Shared revenue:				
Federal and state assistance	34,156	47,501	35,000	12,501
Charges for services	17,791	12,343	35,000	(22,657)
Other	3,477	5,124	-	5,124
Neighborhood revitalization	(1,159)	(890)	(883)	(7)
Total receipts	193,161	188,891	$ 189,472	$ (581)
Expenditures:				
Health and welfare:				
Personal services	153,044	160,179	$ 172,800	$ 12,621
Commodities	4,462	5,151	28,000	22,849
Contractual services	19,239	17,981	28,000	10,019
Capital outlay	1,918	322	-	(322)
Transfers out:				
Equipment reserve	10,000	-	-	-
Total expenditures	188,663	183,633	$ 228,800	$ 45,167
Receipts over (under) expenditures	4,498	5,258		
Unencumbered cash, beginning of year	49,309	53,807	$ 39,328	$ 14,479
Unencumbered cash, end of year	$ 53,807	$ 59,065		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 216,297	$ 357,188	$ 350,950	$ 6,238
Delinquent tax	5,103	5,406	510	4,896
Motor vehicle tax	16,023	14,278	13,618	660
Recreational vehicle tax	312	266	233	33
16/20M truck tax	2,601	2,322	2,275	47
Commercial vehicle tax	1,278	1,111	1,090	21
In lieu of tax	101	175	-	175
Neighborhood revitalization	(1,993)	(2,845)	(2,823)	(22)
Total receipts	239,722	377,901	$ 365,853	$ 12,048
Expenditures:				
Transfer to related municipal entity	238,047	374,700	$ 374,700	$ -
Receipts over (under) expenditures	1,675	3,201		
Unencumbered cash, beginning of year	9,340	11,015	$ 8,847	$ 2,168
Unencumbered cash, end of year	$ 11,015	$ 14,216		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL DRUG AND ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Local alcohol and liquor tax	$ 2,409	$ 2,942	$ 5,000	$ (2,058)
Expenditures:				
Health and welfare:				
Contractual services	1,750	3,549	$ 10,000	$ 6,451
Receipts over (under) expenditures	659	(607)		
Unencumbered cash, beginning of year	1,822	2,481	$ 5,000	$ (2,519)
Unencumbered cash, end of year	$ 2,481	$ 1,874		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Local alcohol and liquor tax	$ 1,781	$ 1,634	$ 1,000	$ 634
Expenditures:				
Culture and recreation:				
Contractual services	-	800	$ 3,000	$ 2,200
Receipts over (under) expenditures	1,781	834		
Unencumbered cash, beginning of year	1,721	3,502	$ 2,000	$ 1,502
Unencumbered cash, end of year	$ 3,502	$ 4,336		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from noxious weed	$ 10,000	$ -	$ 23,500	$ (23,500)
Expenditures:				
Highways, streets and bridges:				
Capital outlay	-	12,000	$ 100,000	$ 88,000
Receipts over (under) expenditures	10,000	(12,000)		
Unencumbered cash, beginning of year	59,820	69,820	$ 76,500	$ (6,680)
Unencumbered cash, end of year	$ 69,820	$ 57,820		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EDWARDS COUNTY 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, permits and fees	$ 59,991	$ 59,996	$ 60,000	$ (4)
Interest	250	1,620	500	1,120
Total receipts	60,241	61,616	$ 60,500	$ 1,116
Expenditures:				
Public safety:				
Contractual services	14,885	68,476	$ 25,000	$ (43,476)
Capital outlay	446	2,168	240,000	237,832
Total expenditures	15,331	70,644	$ 265,000	$ 194,356
Receipts over (under) expenditures	44,910	(9,028)		
Unencumbered cash, beginning of year	179,421	224,331	$ 204,500	$ 19,831
Unencumbered cash, end of year	$ 224,331	$ 215,303		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2022

	Economic development	Special law enforcement	Kansas fights addiction	Lef and diversion	Special drug enforcement
Receipts:					
Federal assistance	$ -	$ -	$ -	$ -	$ -
Licenses, permits and fees	-	-	-	15,487	-
Interest	-	-	-	-	-
Other	-	-	514	-	-
Transfers in	40,000	-	-	-	-
Total receipts	40,000	-	514	15,487	-
Expenditures:					
Personal services	40,000	-	-	-	-
Commodities	-	-	-	-	-
Contractual services	-	-	-	-	8,626
Capital outlay	-	-	-	13,544	-
Refund to state	-	-	-	-	-
Transfers out	-	-	-	-	-
Total expenditures	40,000	-	-	13,544	8,626
Receipts over (under) expenditures	-	-	514	1,943	(8,626)
Unencumbered cash, beginning of year	-	10,193	-	59,162	42,952
Unencumbered cash, end of year	$ -	$ 10,193	$ 514	$ 61,105	$ 34,326

Micro-loan	Special highway improvement	Special machinery	Multi-year capital improvement	Equipment reserve	Retainage contracts
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
18	-	-	-	-	2
1,460	-	-	-	-	822
-	100,000	200,000	50,000	200,000	-
1,478	100,000	200,000	50,000	200,000	824
-	-	-	-	-	-
-	100,000	-	-	-	-
774	27,161	-	-	-	1,649
-	-	44,077	268,531	209,220	-
7,034	-	-	-	-	-
-	-	-	-	-	-
7,808	127,161	44,077	268,531	209,220	1,649
(6,330)	(27,161)	155,923	(218,531)	(9,220)	(825)
6,330	142,148	222,351	1,070,618	1,179,846	1,363
$ -	$ 114,987	$ 378,274	$ 852,087	$ 1,170,626	$ 538

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2022

	Deeds Technology	Concealed carry handgun	COVID-19 grant	SPARK/ARPA	Emergency prepared-ness
Receipts:					
Federal assistance	$ -	$ -	$ 62,789	$ 271,740	$ -
Licenses, permits and fees	6,034	130	-	-	-
Interest	378	-	-	-	-
Other	-	-	-	-	720
Transfers in	-	-	-	-	-
Total receipts	6,412	130	62,789	271,740	720
Expenditures:					
Personal services	-	-	15,000	-	-
Commodities	-	-	-	-	-
Contractual services	-	-	-	-	951
Capital outlay	465	-	11,863	422,213	250
Refund to state	-	-	-	-	-
Transfers out	-	-	-	-	-
Total expenditures	465	-	26,863	422,213	1,201
Receipts over (under) expenditures	5,947	130	35,926	(150,473)	(481)
Unencumbered cash, beginning of year	43,853	6,248	4,209	150,473	6,968
Unencumbered cash, end of year	$ 49,800	$ 6,378	$ 40,135	$ -	$ 6,487

See Independent Auditor's Report.

Offender registration	Clerk technology	Treasurer technology	24th Judicial district drug-alcohol	Prosecutor's training and assistance	Special motor vehicle	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ 334,529
1,500	1,509	1,509	1,256	716	31,954	60,095
-	57	64	-	-	-	519
-	-	-	-	-	-	3,516
-	-	-	-	-	-	590,000
1,500	1,566	1,573	1,256	716	31,954	988,659
-	-	-	-	-	6,191	61,191
-	-	-	-	-	4,512	104,512
1,096	-	-	998	377	5,155	46,787
-	-	-	-	-	2,600	972,763
-	-	-	-	-	-	7,034
-	-	-	-	-	18,136	18,136
1,096	-	-	998	377	36,594	1,210,423
404	1,566	1,573	258	339	(4,640)	(221,764)
9,142	6,227	7,017	-	5,569	18,136	2,992,805
$ 9,546	$ 7,793	$ 8,590	$ 258	$ 5,908	$ 13,496	$ 2,771,041

EDWARDS COUNTY, KANSAS

RISK MANAGEMENT RESERVE FUND

SCHEDULE 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)

	2021	2022
Receipts:		
Premiums	$ 1,247,140	$ 969,585
Interest	678	1,781
Total receipts	1,247,818	971,366
Expenditures:		
Health and welfare:		
Contractual services	1,175,823	720,886
Receipts over (under) expenditures	71,995	250,480
Unencumbered cash, beginning of year	492,906	564,901
Unencumbered cash, end of year	$ 564,901	$ 815,381

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2022

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County clerk	$ 384	$ 2,820	$ 2,869	$ 335
Register of deeds	-	65,545	65,545	-
District court	1,540	192,160	193,500	200
Law library	25,349	2,909	2,173	26,085
Sheriff	798	14,643	14,888	553
Tax collection accounts	7,034,779	11,579,808	11,504,263	7,110,324
Local taxing districts	-	5,908,762	5,908,762	-
Motor vehicle fees and sales tax collections	10,864	625,092	622,043	13,913
Heritage trust	1,525	3,017	3,716	826
Payroll clearing funds	5,543	1,758,874	1,758,273	6,144
Total	$ 7,080,782	$ 20,153,630	$ 20,076,032	$ 7,158,380

See Independent Auditor's Report.