ALLEN COUNTY, KANSAS

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

For the Year Ended December 31, 2024

Allen County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Allen County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Allen County, Kansas (the County), as of and for the year ended December 31, 2024, 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, 2024, 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, 2024, 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Allen County, Kansas, as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated September 30, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the 2023 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 October 23, 2025, 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
October 23, 2025

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Allen County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 1,948,231	7,277,510	7,015,435	2,210,306	277,085	2,487,391
Special Purpose:						
Ambulance	297,840	2,499,904	2,332,232	465,512	14,955	480,467
Airport	173,191	1,399,513	1,429,268	143,436	24,186	167,622
Appraiser's Cost	53,062	429,571	380,088	102,545	8,456	111,001
BASE Grant	1,162,038	1,452,547	2,614,585			
Conservation District	601	45,372	40,899	5,074		5,074
Direct Election	104,966	155,619	111,306	149,279		149,279
Health		116,091	115,000	1,091		1,091
Historical Society	23	51,906	51,500	429		429
Mental Health	789	162,523	163,278	34		34
Hospital Sales Tax	1,383,848	820,462	199,736	2,004,574	372	2,004,946
Intellectual Disabilities	162	70,487	70,000	649		649
Noxious Weed	13,057	204,726	137,492	80,291	1,899	82,190
Opioid Settlement	5,211	35,156		40,367		40,367
Road and Bridge	1,235,731	3,570,653	4,310,049	496,335	67,423	563,758
Rural Fire District No. 2	20,335	212,156	214,305	18,186		18,186
Rural Fire District No. 3	7,562	45,174	46,125	6,611		6,611
Rural Fire District No. 4	8,807	92,153	92,969	7,991		7,991
Service Program for the Elderly	62,432	202,906	189,866	75,472	4,408	79,880
General Transportation	4,417			4,417		4,417
Special Alcohol Program	48,343	19,229		67,572		67,572
Special Bridge	1,416,934	172,151	165,262	1,423,823		1,423,823
Special Liability	94,486	31,844	40,544	85,786		85,786
Special Park and Recreation	1,835	1,089		2,924		2,924
Sheriff VIN Fees	5,077	18,150	16,765	6,462	119	6,581
Special Equipment Reserve	12,228	40,000		52,228		52,228
Special Machinery	2,833,708	265,000	1,224,169	1,874,539		1,874,539
Sewer District No 1	172,990	20,448	4,856	188,582	275	188,857
Sewer District No 2	38,646	11,067	4,612	45,101	234	45,335
Emergency Telephone Service	102,803	94,990	98,241	99,552		99,552
Special Auto	5,508	99,692	100,154	5,046	1,267	6,313
Prosecuting Attorney Training	21,440	1,689	844	22,285		22,285
Special Law Enforcement Trust	24,834	11,235	17,470	18,599		18,599
Sheriff Special Forfeiture Trust	7,806		7,806			
Register of Deeds Technology	68,653	27,094	24,428	71,319	523	71,842
County Clerk Technology	8,953	3,068	2,078	9,943		9,943
County Treasurer Technology	17,909	3,068	1,793	19,184		19,184
Prosecuting Attorney Trust	10,516			10,516		10,516
Drug Court	197,476	218,384	221,634	194,226	12,914	207,140
Bond Supervising Fee	6,943	11,482	2,846	15,579	130	15,709
Prosecuting Attorney Check Fees	14,683	170		14,853		14,853
Shelter Grants		28,151	28,151			

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

Allen County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
American Rescue Plan	769,809		769,809			
Diversion Fees	128,569	18,350	35,506	111,413		111,413
Moderate Income Housing Grant		47,026	47,026			
911 Education Donation	3,426			3,426		3,426
Business:						
Solid Waste	5,001,522	2,636,153	2,978,140	4,659,535	238,275	4,897,810
Trusts:						
C.E.R.T. Donations	237			237		237
Lee Murren Trust	8,655			8,655		8,655
LaHarpe Senior Center Trust	3,238			3,238		3,238
Iola Senior Center Trust	5,705			5,705		5,705
Moran Senior Center Trust	5			5		5
Employee Benefit Trust	1,248,583	1,208,835	1,193,124	1,264,294		1,264,294
Landfill Closure Trust	1,285,475	52,571	3,358	1,334,688		1,334,688
Wind Farm Contribution	615,000	250,000	195,760	669,240		669,240
Total Primary Government (1)	20,664,298	24,135,365	26,698,509	18,101,154	652,521	18,753,675
Composition of Cash:						
Cash and Cash Items on Hand						6,760
Certificates of Deposit						2,173,972
Demand Deposits						33,760,552
Less: Agency Funds						(17,187,605)
Adjustment for Rounding						(4)
Total Primary Government (1)						18,753,675

(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 Allen 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 Allen 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, 2024:

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.

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

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing for the year ending December 31, 2024.

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, 2024, the County amended the following funds, in the amounts indicated:

	Original Budget	Amended Budget
Ambulance Fund	$ 2,116,431	2,726,566
Airport Fund	680,591	1,205,591

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:

BASE Grant Fund	County Clerk Technology Fund
Opioid Settlement Fund	County Treasurer Technology Fund
General Transportation Fund	Prosecuting Attorney Trust Fund
Sheriff VIN Fees	Drug Court Fund
Special Equipment Reserve Fund	Bond Supervising Fee Fund
Special Machinery Fund	Prosecuting Attorney Check Fees Fund
Special Auto Fund	Shelter Grants Fund
Prosecuting Attorney Training Fund	American Rescue Plan Fund
Special Law Enforcement Trust Fund	Diversion Fees Fund
Sheriff Special Forfeiture Trust	Moderate Income Housing Grant Fund
Register of Deeds Technology Fund	911 Education Donation 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, 2024 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, 2024, the carrying amount of the County's deposits was $35,934,524 and the bank balance was $36,746,752. Of the bank balance, $2,084,688 was covered by federal depository insurance, $34,623,749 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the remaining $38,315 was not secured.

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 the County's outstanding long-term debt, for the year ending December 31, 2024 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease Obligations:									
Hospital Facility Refinance	1.10-5.15%	12/01/2011	$ 25,000,000	12/01/2036	18,980,000		1,480,000	17,500,000	736,792

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

	Capital Lease Obligations	
	Principal	Interest
2025	$ 1,545,000	672,055
2026	1,610,000	603,870
2027	1,675,000	532,207
2028	1,210,000	457,038
2029	1,255,000	408,638
2030-2034	7,035,000	1,263,162
2035-2036	3,170,000	155,350
Total	17,500,000	4,092,320

The payments shown here are the total principal and interest payments due each year under the County's lease agreements with the Public Building Commission (See Note 9 below). However, under the provisions of an agreement with St. Luke's Health System, St. Luke's assumed responsibility for making the principal and interest payments on the Hospital Facility Lease as of July 1, 2020, with these payments being made from operating revenues of the Allen County Hospital, which became part of the St. Luke's Health System at that time. In the event that St. Luke's is unable to make these payments, the County is contingently liable for making the payments. See Note 9 below for further information.

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Special Auto Fund	General Fund	K.S.A. 8-145	$ 6,738
Appraiser's Cost Fund	Special Equipment Reserve Fund	K.S.A. 19-119	40,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	265,000

Note 5 Other Long-Term Obligations from Operations

Compensated Absences

The County's policies regarding vacation pay permit employees to accumulate a maximum of 168 hours of vacation time on their anniversary date (the date the vacation amounts reset), depending on longevity and varying by department. Policies prohibit payment for vacation time in lieu of time off, however, with special authority of the County Commission, employees may accumulate up to 224 hours of vacation time leave, again, depending on longevity and varying by department. Failure to use excess accrued vacation time can result in the loss of the excess hours. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination.

The County’s policies regarding sick leave permit employees to accumulate a maximum of 720 hours sick leave. At the end of each year, hours over 720 are paid to the employee at 50% of the employee's rate of pay. If, at the time of termination, an employee has been employed with the County longer than five years, they are paid for 50% of this accumulated sick pay at the rate of pay in effect upon termination.

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 9.26% for KPERS for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $824,458 for KPERS for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $4,853,546. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County’s contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget in the Mental Health Fund, in the amount of $1,888. This fund is not subject to the Kansas Budget Law.

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 Public Building Commission

During 2002, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The original purpose of this PBC was to issue $2,900,000 in revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a Lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. See Note 3, above, for further information on this lease agreement

In December, 2011, the PBC issued $10,000,000 in revenue bonds in connection with the construction of a new County Hospital. An additional $15,000,000 in revenue bonds were issued in January, 2012. In December, 2011, the County entered into a lease agreement with the PBC for the acquisition of the Hospital facility. In 2012, the County began levying a special sales tax, the proceeds of which were to be used, together with revenues generated by the Hospital and sales tax contributed by the City of Iola, to make rental payments in an amount sufficient for the PBC to retire the issued bonds. In the event the contributions from the Hospital and the City of Iola are insufficient to allow the PBC to make the required debt payments, the County is liable for any shortfall. In December, 2017, the PBC refinanced the outstanding bonds issued in 2011 and 2012. This resulted in a restructure of the lease agreement with the County as shown above.

Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

On July 1, 2020, St. Luke's Health System assumed management responsibilities for the Allen County Hospital, and also assumed responsibility for making the principal and interest payments under the lease agreement between the County and the Public Building Commission. At that time, the County discontinued using its sales tax to pay a portion of the principal and interest on the lease agreement, and, instead, will use those funds for repairs and maintenance on the hospital facility itself. This sales tax was renewed by the voters of the County in August, 2020 and extended through December 31, 2025. The City of Iola's sales tax, which had been used to pay a portion of the outstanding lease payments, expired in 2020 and was not renewed. The payments from St. Luke's Health System are placed into a trust account with Security Bank of Kansas City and used to make the required principal and interest payments on the lease agreement as they are due. A summary of the transactions for that trust account is shown below:

Escrow Bond Fund Balance, January 1, 2024	$	1,774,660
Received:		
Interest Income		120,415
Payments from St. Luke's Health System		2,116,484
Disbursed:		
Principal and Interest Payments on Lease		2,216,793
Escrow Bond Fund Balance, December 31, 2024		1,794,766

Note 10 Closure and Postclosure Care Costs of Landfill

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The most recent engineering estimates of post closure costs over this thirty year period are in the amount of $4,983,381 and estimated cost for providing the cover of the landfill is $5,285,247 (including C/D Landfill and Tire Landfill) for a total closure and postclosure cost of $10,268,628. Engineering estimates place the total capacity of the landfill at 6,573,500 cubic yards, and previously used capacity is estimated at 1,984,046 cubic yards (30.18%). The total capacity only includes the area currently permitted to receive waste. The remaining 4,589,454 cubic yards (69.82%) of unused capacity has an estimated useful life of 58 years. These amounts are based on engineering estimates of what it would cost to perform all closure and postclosure care in 2025. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a regulatory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of $3,099,072 would have been recognized based on 30.18% of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been $7,169,556.

As of December 31, 2024 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, however, they have levied a special countywide sales tax, approved by the voters of the County, to help provide funding sources for the landfill operation. The County is also receiving tipping fees from other counties in the surrounding area, which are disposing of their solid waste in the Allen County landfill. The County has established a trust fund to accumulate cash for the purpose of financing the closure and post closure costs of the municipal solid waste landfill. As of December 31, 2024, the trust fund has a balance of $1,334,688. The solid waste fund unencumbered cash balance as of December 31, 2024 was $4,659,535.

Note 11 Subsequent Events

The County has evaluated subsequent events through October 23, 2025, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Allen County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 7,304,151		7,304,151	7,015,435	(288,716)
Special Purpose:					
Ambulance	2,726,566		2,726,566	2,332,232	(394,334)
Airport	1,205,591	385,129	1,590,720	1,429,268	(161,452)
Appraiser's Cost	453,746		453,746	380,088	(73,658)
Conservation District	45,000		45,000	40,899	(4,101)
Direct Election	181,467		181,467	111,306	(70,161)
Health	115,000		115,000	115,000	
Historical Society	51,500		51,500	51,500	
Mental Health	161,390		161,390	163,278	1,888
Hospital Sales Tax	1,475,000		1,475,000	199,736	(1,275,264)
Intellectual Disabilities	70,000		70,000	70,000	
Noxious Weed	224,763		224,763	137,492	(87,271)
Road and Bridge	5,008,619		5,008,619	4,310,049	(698,570)
Rural Fire District No. 2	214,305		214,305	214,305	
Rural Fire District No. 3	46,125		46,125	46,125	
Rural Fire District No. 4	92,969		92,969	92,969	
Service Program for the Elderly	268,770	10,000	278,770	189,866	(88,904)
Special Alcohol Program	34,441		34,441		(34,441)
Special Bridge	1,060,962		1,060,962	165,262	(895,700)
Special Liability	118,689		118,689	40,544	(78,145)
Special Park and Recreation	2,259		2,259		(2,259)
Sewer District No 1	192,475		192,475	4,856	(187,619)
Sewer District No 2	27,735		27,735	4,612	(23,123)
Emergency Telephone Service	99,000		99,000	98,241	(759)
Business:					
Solid Waste	3,264,535		3,264,535	2,978,140	(286,395)
Totals	24,445,058	395,129	24,840,187	20,191,203	(4,648,984)

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 5,444,383	4,413,343	4,362,367	50,976
Motor Vehicle Tax	468,362	455,039	502,539	(47,500)
Recreational Vehicle Tax	8,929	8,495	8,522	(27)
Delinquent Tax	69,288	140,066	82,557	57,509
16/20 M Truck Tax	9,918	14,840	15,388	(548)
Countywide Sales Tax	726,019	779,370	650,000	129,370
Commercial Vehicle Fees	37,479	35,718	39,174	(3,456)
In Lieu of Tax	5,992	5,988	4,936	1,052
Mineral Production Tax	3,146	2,364		2,364
Watercraft Tax			999	(999)
Interest on Tax	160,250	135,861	75,000	60,861
Total Taxes	6,933,766	5,991,084	5,741,482	249,602
Intergovernmental				
Local Alcoholic Liquor Tax	1,085	1,089	1,289	(200)
Licenses, Fees, and Permits				
Mortgage Registration	429			
Officer Fees	109,360	104,862	100,000	4,862
Total Licenses, Fees, and Permits	109,789	104,862	100,000	4,862
Use of Money and Property				
Interest on Investments	1,036,389	1,091,306	300,000	791,306
Rent	4,280	4,280	5,000	(720)
Prisoner Board	35,200	75,820	20,000	55,820
Total Use of Money and Property	1,075,869	1,171,406	325,000	846,406
Transfers				
Operating Transfers In	27,798	6,738		6,738
Miscellaneous				
Other	109,903	2,331	30,000	(27,669)
Total Cash Receipts	8,258,210	7,277,510	6,197,771	1,079,739
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	96,695	102,086	97,054	5,032
Contractual Services	15,025	22,717	15,562	7,155
Commodities	75	1,493	53	1,440
Employee Benefits	49,932	52,330	49,750	2,580
Total County Commission	161,727	178,626	162,419	16,207
County Clerk				
Personal Services	173,233	181,159	162,715	18,444
Contractual Services	17,139	12,209	9,785	2,424
Commodities	3,295	2,513	1,500	1,013
Capital Outlay	340	40	1,500	(1,460)
Employee Benefits	65,815	68,021	64,400	3,621
Reimbursed Expense	(3,857)			
Total County Clerk	255,965	263,942	239,900	24,042
County Treasurer				
Personal Services	178,167	186,773	184,665	2,108
Contractual Services	31,321	27,251	41,050	(13,799)
Commodities	3,897	5,907	17,050	(11,143)
Employee Benefits	66,766	70,268	70,658	(390)
Total County Treasurer	280,151	290,199	313,423	(23,224)

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
County Attorney				
Personal Services	$ 302,410	307,224	307,098	126
Contractual Services	50,007	41,313	86,024	(44,711)
Commodities	4,247	2,271	6,300	(4,029)
Capital Outlay	245	3,099	7,875	(4,776)
Employee Benefits	95,624	99,043	106,664	(7,621)
Reimbursed Expense	(7,263)	(4,327)	(2,625)	(1,702)
Total County Attorney	445,270	448,623	511,336	(62,713)
Register of Deeds				
Personal Services	101,482	103,273	106,139	(2,866)
Contractual Services	2,744	4,126	4,325	(199)
Commodities	105	190	100	90
Capital Outlay	1,258	1,809	1,500	309
Employee Benefits	39,243	38,605	41,285	(2,680)
Total Register of Deeds	144,832	148,003	153,349	(5,346)
Indigent Attorney Fees				
Contractual Services	534,099	526,071	425,000	101,071
Reimbursed Expense	(74,438)	(46,806)		(46,806)
Total Indigent Attorney Fees	459,661	479,265	425,000	54,265
31st Judicial District				
Contractual Services	59,279	44,341	15,480	28,861
Reimbursed Expense	(44,595)	(28,690)		(28,690)
Total 31st Judicial District	14,684	15,651	15,480	171
District Court				
Contractual Services	36,198	34,521	49,227	(14,706)
Commodities	9,872	8,839	10,000	(1,161)
Capital Outlay	21,885	18,857	22,500	(3,643)
Reimbursed Expense	(434)	(743)		(743)
Total District Court	67,521	61,474	81,727	(20,253)
Courthouse General				
Personal Services	130,322	128,788	128,465	323
Contractual Services	388,885	438,112	340,206	97,906
Commodities	55,810	57,038	74,000	(16,962)
Capital Outlay	9,274	21,959	105,000	(83,041)
Employee Benefits	73,622	72,085	87,045	(14,960)
Reimbursed Expense	(4,437)	(3,246)		(3,246)
Total Courthouse General	653,476	714,736	734,716	(19,980)
GIS				
Contractual Services	7,104	7,726	10,050	(2,324)
Capital Outlay	2,945		4,500	(4,500)
Total GIS	10,049	7,726	14,550	(6,824)
County Counselor				
Personal Services	90,257	93,568	93,085	483
Contractual Services	397	1,663	1,880	(217)
Commodities			27,485	(27,485)
Employee Benefits	25,862	27,408		27,408
Total County Counselor	116,516	122,639	122,450	189
Planning Commission				
Personal Services	16,437	17,719	15,848	1,871
Contractual Services	1,558	1,149	1,375	(226)
Commodities			100	(100)
Capital Outlay	760		500	(500)
Employee Benefits	9,870	11,309	12,064	(755)
Total Planning Commission	28,625	30,177	29,887	290
Other General Government				
Contractual Services	15,000	15,000	15,000	
Commodities			1,000	(1,000)
Total Other General Government	15,000	15,000	16,000	(1,000)

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Total General Government	$ 2,653,477	2,776,061	2,820,237	(44,176)
Public Safety				
Sheriff				
Personal Services	709,325	701,282	742,779	(41,497)
Contractual Services	232,727	230,682	154,151	76,531
Commodities	108,287	113,604	124,040	(10,436)
Capital Outlay	58,189	65,984	54,961	11,023
Employee Benefits	253,761	227,648	299,160	(71,512)
Reimbursed Expense	(43,889)	(39,358)		(39,358)
Total Sheriff	1,318,400	1,299,842	1,375,091	(75,249)
Jail				
Personal Services	797,283	806,292	736,059	70,233
Contractual Services	129,405	183,472	83,476	99,996
Commodities	232,352	271,209	200,709	70,500
Capital Outlay	3,777	24,214	54,961	(30,747)
Employee Benefits	315,127	307,929	361,852	(53,923)
Reimbursed Expense	(44,660)	(90,543)		(90,543)
Total Jail	1,433,284	1,502,573	1,437,057	65,516
Juvenile Detention				
Contractual Services	66,876	62,746	62,532	214
Juvenile Services				
Contractual Services	290	285		285
Reimbursed Expense	(21)	(46)		(46)
Total Juvenile Services	269	239		239
Inmate Medical				
Contractual Services	100,144	86,996	34,000	52,996
Commodities	1,268	3,660	45,000	(41,340)
Reimbursed Expense	(1,239)	(1,258)		(1,258)
Total Inmate Medical	100,173	89,398	79,000	10,398
Ambulance Service				
Emergency Preparedness				
Personal Services	50,672	54,577	54,568	9
Contractual Services	37,090	38,724	28,615	10,109
Commodities	6,188	3,238	8,921	(5,683)
Capital Outlay	5,004	244	3,500	(3,256)
Employee Benefits	18,956	20,099	20,002	97
Reimbursed Expense	(26,863)	(24,903)	(23,254)	(1,649)
Total Emergency Preparedness	91,047	91,979	92,352	(373)
Dispatch				
Personal Services	547,609	559,797	571,185	(11,388)
Contractual Services	112,724	107,274	95,985	11,289
Commodities	8,939	6,780	6,750	30
Capital Outlay	12,016	2,396	10,100	(7,704)
Employee Benefits	189,572	212,883	212,753	130
Reimbursed Expense	(185)	(1,751)		(1,751)
Total Dispatch	870,675	887,379	896,773	(9,394)
Total Public Safety	3,880,724	3,934,156	3,942,805	(8,649)
Health				
Coroner				
Contractual Services	12,666	31,999	30,000	1,999
Agriculture				
Agricultural Appropriations				
Contractual Services	20,000	20,000	20,000	
Capital Outlay			35,858	(35,858)
Total Agricultural Appropriations	20,000	20,000	55,858	(35,858)

Allen County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	$ 153,385	172,219	172,219	
Economic Development				
Other Economic Development				
Contractual Services	30,000	30,000	30,000	
Social Services for Aged and Poor				
Capital Expenditures				
Construction				
Commodities		71,000		71,000
Capital Outlay			253,032	(253,032)
Reimbursed Expense		(20,000)		(20,000)
Total Construction		51,000	253,032	(202,032)
Debt Service				
Lease Purchase Agreements				
Principal and Interest	213,281			
Reimbursed Expense	(33,500)			
Total Lease Purchase Agreements	179,781			
Total Expenditures and Transfers	6,930,033	7,015,435	7,304,151	(288,716)
Receipts Over (Under) Expenditures and Transfers	1,328,177	262,075		
Unencumbered Cash, Beginning	620,054	1,948,231		
Unencumbered Cash, Ending	1,948,231	2,210,306		

Allen County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 1,119,222	1,195,730	1,181,838	13,892
Motor Vehicle Tax	9,895	93,537	103,301	(9,764)
Recreational Vehicle Tax	189	1,746	1,752	(6)
Delinquent Tax	5,410	20,571	16,970	3,601
16/20 M Truck Tax	1,741	314	3,163	(2,849)
Commercial Vehicle Fees	792	7,342	8,052	(710)
In Lieu of Tax	1,103	1,598	1,015	583
Watercraft Tax			205	(205)
Total Taxes	1,138,352	1,320,838	1,316,296	4,542
Licenses, Fees, and Permits				
Service Fees	1,094,298	1,016,636	950,000	66,636
Miscellaneous				
Donations and Contributions		162,430	162,430	
Total Cash Receipts	2,232,650	2,499,904	2,428,726	71,178
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	1,896,246	2,089,074	2,376,566	(287,492)
Commodities	3,501	92,229	100,000	(7,771)
Capital Outlay	35,175	150,929	250,000	(99,071)
Total Expenditures and Transfers	1,934,922	2,332,232	2,726,566	(394,334)
Receipts Over (Under) Expenditures and Transfers	297,728	167,672		
Unencumbered Cash, Beginning	112	297,840		
Unencumbered Cash, Ending	297,840	465,512		

Allen County, Kansas
Airport Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 98,196	284,562	281,339	3,223
Motor Vehicle Tax	8,056	8,207	9,064	(857)
Recreational Vehicle Tax	154	153	154	(1)
Delinquent Tax	1,903	4,784	1,489	3,295
16/20 M Truck Tax	832	255	278	(23)
Commercial Vehicle Fees	645	644	707	(63)
In Lieu of Tax	108	351	89	262
Watercraft Tax			18	(18)
Total Taxes	109,894	298,956	293,138	5,818
Intergovernmental				
Federal Financial Assistance	604,389	835,129	450,000	385,129
Federal Disaster Assistance		12,343		12,343
State Disaster Assistance		1,646		1,646
Total Intergovernmental	604,389	849,118	450,000	399,118
Use of Money and Property				
Rent	34,927	44,677	40,000	4,677
Miscellaneous				
Sale of Fuel	203,126	206,762	225,000	(18,238)
Total Cash Receipts	952,336	1,399,513	1,008,138	391,375
Expenditures and Transfers				
Public Works				
Airport				
Personal Services	36,666	29,577	37,143	(7,566)
Contractual Services	231,052	183,482	110,000	73,482
Commodities	192,770	250,383	579,000	(328,617)
Capital Outlay	345,011	1,004,631	533,100	471,531
Employee Benefits	16,893	13,664	17,848	(4,184)
Reimbursed Expense	(110,736)	(52,469)	(71,500)	19,031
Total Airport	711,656	1,429,268	1,205,591	223,677
Budget Credit			385,129	(385,129)
Total Expenditures and Transfers	711,656	1,429,268	1,590,720	(161,452)
Receipts Over (Under) Expenditures and Transfers	240,680	(29,755)		
Unencumbered Cash, Beginning	(67,489)	173,191		
Unencumbered Cash, Ending	173,191	143,436		

Allen County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 368,907	383,856	379,496	4,360
Motor Vehicle Tax	31,459	30,833	34,052	(3,219)
Recreational Vehicle Tax	600	576	577	(1)
Delinquent Tax	4,909	10,365	5,594	4,771
16/20 M Truck Tax	920	997	1,043	(46)
Commercial Vehicle Fees	2,517	2,420	2,654	(234)
In Lieu of Tax	406	524	334	190
Watercraft Tax			68	(68)
Total Cash Receipts	409,718	429,571	423,818	5,753
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	265,184	212,616	285,901	(73,285)
Contractual Services	45,658	40,785	54,375	(13,590)
Commodities	7,086	6,148	8,100	(1,952)
Capital Outlay	427	6,262	4,500	1,762
Employee Benefits	88,859	74,277	101,870	(27,593)
Operating Transfers Out		40,000		40,000
Reimbursed Expense			(1,000)	1,000
Total Expenditures and Transfers	407,214	380,088	453,746	(73,658)
Receipts Over (Under) Expenditures and Transfers	2,504	49,483		
Unencumbered Cash, Beginning	50,558	53,062		
Unencumbered Cash, Ending	53,062	102,545		

Allen County, Kansas
BASE Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	1,452,547
Total Cash Receipts		1,452,547
Expenditures and Transfers		
Public Works		
Airport		
Contractual Services		2,614,585
Total Expenditures and Transfers		2,614,585
Receipts Over (Under) Expenditures and Transfers		(1,162,038)
Unencumbered Cash, Beginning	1,162,038	1,162,038
Unencumbered Cash, Ending	1,162,038	

Allen County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 40,849	40,318	39,824	494
Motor Vehicle Tax	3,549	3,415	3,771	(356)
Recreational Vehicle Tax	68	64	64	
Delinquent Tax	538	1,140	619	521
16/20 M Truck Tax	105	112	115	(3)
Commercial Vehicle Fees	284	268	294	(26)
In Lieu of Tax	45	55	37	18
Watercraft Tax			7	(7)
Total Cash Receipts	45,438	45,372	44,731	641
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	45,000	40,899	45,000	(4,101)
Total Expenditures and Transfers	45,000	40,899	45,000	(4,101)
Receipts Over (Under) Expenditures and Transfers	438	4,473		
Unencumbered Cash, Beginning	163	601		
Unencumbered Cash, Ending	601	5,074		

Allen County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 151,152	137,615	136,013	1,602
Motor Vehicle Tax	7,084	12,633	13,951	(1,318)
Recreational Vehicle Tax	135	236	237	(1)
Delinquent Tax	1,571	3,744	2,292	1,452
16/20 M Truck Tax	387	224	427	(203)
Commercial Vehicle Fees	567	992	1,088	(96)
In Lieu of Tax	158	175	137	38
Watercraft Tax			28	(28)
Total Cash Receipts	161,054	155,619	154,173	1,446
Expenditures and Transfers				
General Government				
Election				
Personal Services	15,625	40,324	85,874	(45,550)
Contractual Services	60,059	63,320	60,250	3,070
Commodities	184	5,044	6,150	(1,106)
Capital Outlay	3,200	9,186	9,200	(14)
Employee Benefits	5,250	11,027	19,993	(8,966)
Reimbursed Expense	(1,054)	(17,595)		(17,595)
Total Expenditures and Transfers	83,264	111,306	181,467	(70,161)
Receipts Over (Under) Expenditures and Transfers	77,790	44,313		
Unencumbered Cash, Beginning	27,176	104,966		
Unencumbered Cash, Ending	104,966	149,279		

Allen County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 102,753	103,294	102,040	1,254
Motor Vehicle Tax	8,898	8,588	9,485	(897)
Recreational Vehicle Tax	170	160	161	(1)
Delinquent Tax	1,421	2,951	1,558	1,393
16/20 M Truck Tax	307	282	290	(8)
Commercial Vehicle Fees	712	674	739	(65)
In Lieu of Tax	113	142	93	49
Watercraft Tax			19	(19)
Total Cash Receipts	114,374	116,091	114,385	1,706
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	114,871	115,000	115,000	
Total Expenditures and Transfers	114,871	115,000	115,000	
Receipts Over (Under) Expenditures and Transfers	(497)	1,091		
Unencumbered Cash, Beginning	497			
Unencumbered Cash, Ending		1,091		

Allen County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 46,033	46,149	45,605	544
Motor Vehicle Tax	3,911	3,848	4,249	(401)
Recreational Vehicle Tax	75	72	72	
Delinquent Tax	629	1,348	698	650
16/20 M Truck Tax	136	124	130	(6)
Commercial Vehicle Fees	313	302	331	(29)
In Lieu of Tax	51	63	42	21
Watercraft Tax			8	(8)
Total Cash Receipts	51,148	51,906	51,135	771
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	51,500	51,500	51,500	
Total Expenditures and Transfers	51,500	51,500	51,500	
Receipts Over (Under) Expenditures and Transfers	(352)	406		
Unencumbered Cash, Beginning	375	23		
Unencumbered Cash, Ending	23	429		

Allen County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 142,190	144,780	143,163	1,617
Motor Vehicle Tax	12,187	11,884	13,125	(1,241)
Recreational Vehicle Tax	232	222	223	(1)
Delinquent Tax	1,955	4,118	2,156	1,962
16/20 M Truck Tax	406	386	402	(16)
Commercial Vehicle Fees	975	933	1,023	(90)
In Lieu of Tax	156	200	129	71
Watercraft Tax			26	(26)
Total Cash Receipts	158,101	162,523	160,247	2,276
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	158,539	163,278	161,390	1,888
Total Expenditures and Transfers	158,539	163,278	161,390	1,888
Receipts Over (Under) Expenditures and Transfers	(438)	(755)		
Unencumbered Cash, Beginning	1,227	789		
Unencumbered Cash, Ending	789	34		

Allen County, Kansas
Hospital Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 682,772	743,108	625,000	118,108
Use of Money and Property				
Rent	52,365	77,347		77,347
Miscellaneous				
Other		7		7
Total Cash Receipts	735,137	820,462	625,000	195,462
Expenditures and Transfers				
Health				
Hospital Development				
Contractual Services	168,202	193,024		193,024
Commodities	1,431	6,712		6,712
Capital Outlay			1,475,000	(1,475,000)
Total Expenditures and Transfers	169,633	199,736	1,475,000	(1,275,264)
Receipts Over (Under) Expenditures and Transfers	565,504	620,726		
Unencumbered Cash, Beginning	818,344	1,383,848		
Unencumbered Cash, Ending	1,383,848	2,004,574		

Allen County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 62,689	62,644	61,956	688
Motor Vehicle Tax	5,388	5,239	5,787	(548)
Recreational Vehicle Tax	103	98	98	
Delinquent Tax	890	1,838	951	887
16/20 M Truck Tax	184	171	177	(6)
Commercial Vehicle Fees	431	411	451	(40)
In Lieu of Tax	69	86	57	29
Watercraft Tax			11	(11)
Total Cash Receipts	69,754	70,487	69,488	999
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	70,000	70,000	70,000	
Total Expenditures and Transfers	70,000	70,000	70,000	
Receipts Over (Under) Expenditures and Transfers	(246)	487		
Unencumbered Cash, Beginning	408	162		
Unencumbered Cash, Ending	162	649		

Allen County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 93,485	192,928	190,688	2,240
Motor Vehicle Tax	6,178	7,813	8,629	(816)
Recreational Vehicle Tax	118	146	146	
Delinquent Tax	1,144	2,759	1,418	1,341
16/20 M Truck Tax	240	196	264	(68)
Commercial Vehicle Fees	494	613	673	(60)
In Lieu of Tax	100	271	85	186
Watercraft Tax			17	(17)
Total Cash Receipts	101,759	204,726	201,920	2,806
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	57,559	67,876	85,191	(17,315)
Contractual Services	13,132	13,833	14,150	(317)
Commodities	159,272	97,608	157,800	(60,192)
Employee Benefits	17,390	25,296	17,693	7,603
Reimbursed Expense	(83,168)	(67,121)	(50,071)	(17,050)
Total Expenditures and Transfers	164,185	137,492	224,763	(87,271)
Receipts Over (Under) Expenditures and Transfers	(62,426)	67,234		
Unencumbered Cash, Beginning	75,483	13,057		
Unencumbered Cash, Ending	13,057	80,291		

Allen County, Kansas
Opioid Settlement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 31,175	35,156
Total Cash Receipts	31,175	35,156
Expenditures and Transfers		
Transfers		
Operating Transfers Out	28,283	
Total Expenditures and Transfers	28,283	
Receipts Over (Under) Expenditures and Transfers	2,892	35,156
Unencumbered Cash, Beginning	2,319	5,211
Unencumbered Cash, Ending	5,211	40,367

Allen County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 1,784,288	2,698,152	2,666,988	31,164
Motor Vehicle Tax	207,689	149,137	164,704	(15,567)
Recreational Vehicle Tax	3,959	2,784	2,793	(9)
Delinquent Tax	35,658	72,422	27,058	45,364
16/20 M Truck Tax	9,967	6,581	5,043	1,538
Commercial Vehicle Fees	16,620	11,706	12,839	(1,133)
In Lieu of Tax	2,045	3,896	1,618	2,278
Watercraft Tax			327	(327)
Total Taxes	2,060,226	2,944,678	2,881,370	63,308
Intergovernmental				
Special City & County Highway	544,330	537,778	545,896	(8,118)
Equalization and Adjustment	5,251	16,269		16,269
Federal Disaster Assistance		63,466		63,466
State Disaster Assistance		8,462		8,462
Total Intergovernmental	549,581	625,975	545,896	80,079
Transfers				
Operating Transfers In			400,000	(400,000)
Miscellaneous				
Other	172			
Total Cash Receipts	2,609,979	3,570,653	3,827,266	(256,613)
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,254,340	1,306,467	1,339,771	(33,304)
Contractual Services	193,088	1,031,802	496,406	535,396
Commodities	1,316,876	1,518,611	1,626,620	(108,009)
Capital Outlay	262,936	895,362	1,100,000	(204,638)
Employee Benefits	499,586	526,937	539,922	(12,985)
Operating Transfers Out	600,000	265,000		265,000
Reimbursed Expense	(471,936)	(1,234,130)	(94,100)	(1,140,030)
Total Expenditures and Transfers	3,654,890	4,310,049	5,008,619	(698,570)
Receipts Over (Under) Expenditures and Transfers	(1,044,911)	(739,396)		
Unencumbered Cash, Beginning	2,280,642	1,235,731		
Unencumbered Cash, Ending	1,235,731	496,335		

Allen County, Kansas
Rural Fire District No. 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 172,746	187,388	189,869	(2,481)
Motor Vehicle Tax	18,558	19,355	20,634	(1,279)
Recreational Vehicle Tax	414	394	407	(13)
Delinquent Tax	1,918	2,473	1,076	1,397
16/20 M Truck Tax	692	702	708	(6)
Commercial Vehicle Fees	1,707	1,844	1,548	296
Watercraft Tax			63	(63)
Total Cash Receipts	196,035	212,156	214,305	(2,149)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	175,700	214,305	214,305	
Total Expenditures and Transfers	175,700	214,305	214,305	
Receipts Over (Under) Expenditures and Transfers	20,335	(2,149)		
Unencumbered Cash, Beginning		20,335		
Unencumbered Cash, Ending	20,335	18,186		

Allen County, Kansas
Rural Fire District No. 3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 41,858	41,021	41,475	(454)
Motor Vehicle Tax	3,144	3,181	3,733	(552)
Recreational Vehicle Tax	69	87	70	17
Delinquent Tax	519	539	500	39
16/20 M Truck Tax	200	216	211	5
Commercial Vehicle Fees	112	130	130	
Watercraft Tax			6	(6)
Total Cash Receipts	45,902	45,174	46,125	(951)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	38,470	46,125	46,125	
Total Expenditures and Transfers	38,470	46,125	46,125	
Receipts Over (Under) Expenditures and Transfers	7,432	(951)		
Unencumbered Cash, Beginning	130	7,562		
Unencumbered Cash, Ending	7,562	6,611		

Allen County, Kansas
Rural Fire District No. 4 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 84,818	87,288	88,090	(802)
Motor Vehicle Tax	3,738	3,569	4,187	(618)
Recreational Vehicle Tax	89	71	85	(14)
Delinquent Tax	277	699	50	649
16/20 M Truck Tax	305	319	351	(32)
Commercial Vehicle Fees	213	207	200	7
Watercraft Tax			6	(6)
Total Cash Receipts	89,440	92,153	92,969	(816)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	80,633	92,969	92,969	
Total Expenditures and Transfers	80,633	92,969	92,969	
Receipts Over (Under) Expenditures and Transfers	8,807	(816)		
Unencumbered Cash, Beginning		8,807		
Unencumbered Cash, Ending	8,807	7,991		

Allen County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 157,117	165,105	163,271	1,834
Motor Vehicle Tax	12,938	13,131	14,502	(1,371)
Recreational Vehicle Tax	247	245	246	(1)
Delinquent Tax	2,065	4,416	2,382	2,034
16/20 M Truck Tax	417	410	444	(34)
Commercial Vehicle Fees	1,035	1,031	1,130	(99)
In Lieu of Tax	172	229	142	87
Watercraft Tax			29	(29)
Total Taxes	173,991	184,567	182,146	2,421
Intergovernmental				
State Grant	10,000	10,000		10,000
Use of Money and Property				
Rent	5,495	3,410	1,500	1,910
Miscellaneous				
Donations and Contributions	7,100	4,929		4,929
Total Cash Receipts	196,586	202,906	183,646	19,260
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Personal Services	62,757	58,343	78,750	(20,407)
Contractual Services	102,650	82,576	82,835	(259)
Commodities	51,223	29,396	53,500	(24,104)
Capital Outlay			25,000	(25,000)
Employee Benefits	24,990	19,551	28,685	(9,134)
Total Other Soc. Serv. for Aged and Poor	241,620	189,866	268,770	(78,904)
Budget Credit			10,000	(10,000)
Total Expenditures and Transfers	241,620	189,866	278,770	(88,904)
Receipts Over (Under) Expenditures and Transfers	(45,034)	13,040		
Unencumbered Cash, Beginning	107,466	62,432		
Unencumbered Cash, Ending	62,432	75,472		

Allen County, Kansas
General Transportation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Social Services for Aged and Poor		
Other Soc. Serv. for Aged and Poor		
Contractual Services	5	
Total Expenditures and Transfers	5	
Receipts Over (Under) Expenditures and Transfers	(5)	
Unencumbered Cash, Beginning	4,422	4,417
Unencumbered Cash, Ending	4,417	4,417

Allen County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 15,293	19,229	13,991	5,238
Total Cash Receipts	15,293	19,229	13,991	5,238
Expenditures and Transfers				
Health				
Other Health				
Contractual Services			34,441	(34,441)
Total Expenditures and Transfers			34,441	(34,441)
Receipts Over (Under) Expenditures and Transfers	15,293	19,229		
Unencumbered Cash, Beginning	33,050	48,343		
Unencumbered Cash, Ending	48,343	67,572		

Allen County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ (10)	169,269	167,297	1,972
Motor Vehicle Tax	7,462			
Recreational Vehicle Tax	142			
Delinquent Tax	1,892	2,347		2,347
16/20 M Truck Tax	630	236		236
Commercial Vehicle Fees	597			
In Lieu of Tax	11	299		299
Total Cash Receipts	10,724	172,151	167,297	4,854
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	37,130	11,436	79,829	(68,393)
Contractual Services	31,028	51,643	67,050	(15,407)
Commodities	30,898	44,009	101,500	(57,491)
Capital Outlay	325,992	52,330	777,000	(724,670)
Employee Benefits	18,936	5,844	35,583	(29,739)
Total Expenditures and Transfers	443,984	165,262	1,060,962	(895,700)
Receipts Over (Under) Expenditures and Transfers	(433,260)	6,889		
Unencumbered Cash, Beginning	1,850,194	1,416,934		
Unencumbered Cash, Ending	1,416,934	1,423,823		

Allen County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 28,595	28,489	28,160	329
Motor Vehicle Tax	2,409	2,390	2,639	(249)
Recreational Vehicle Tax	46	45	45	
Delinquent Tax	317	617	434	183
16/20 M Truck Tax	33	76	81	(5)
Commercial Vehicle Fees	193	188	206	(18)
In Lieu of Tax	31	39	26	13
Watercraft Tax			5	(5)
Total Cash Receipts	31,624	31,844	31,596	248
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	34,278	40,544	118,689	(78,145)
Total Expenditures and Transfers	34,278	40,544	118,689	(78,145)
Receipts Over (Under) Expenditures and Transfers	(2,654)	(8,700)		
Unencumbered Cash, Beginning	97,140	94,486		
Unencumbered Cash, Ending	94,486	85,786		

Allen County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,085	1,089	1,289	(200)
Total Cash Receipts	1,085	1,089	1,289	(200)
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	1,000		2,259	(2,259)
Total Expenditures and Transfers	1,000		2,259	(2,259)
Receipts Over (Under) Expenditures and Transfers	85	1,089		
Unencumbered Cash, Beginning	1,750	1,835		
Unencumbered Cash, Ending	1,835	2,924		

Allen County, Kansas
Sheriff VIN Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 18,280	18,150
Total Cash Receipts	18,280	18,150
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	2,813	3,979
Commodities	18,359	12,786
Total Expenditures and Transfers	21,172	16,765
Receipts Over (Under) Expenditures and Transfers	(2,892)	1,385
Unencumbered Cash, Beginning	7,969	5,077
Unencumbered Cash, Ending	5,077	6,462

Allen County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	40,000
Total Cash Receipts		40,000
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		40,000
Unencumbered Cash, Beginning	12,228	12,228
Unencumbered Cash, Ending	12,228	52,228

Allen County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 600,000	265,000
Total Cash Receipts	600,000	265,000
Expenditures and Transfers		
Public Works		
Capital Outlay	545,037	1,224,169
Total Expenditures and Transfers	545,037	1,224,169
Receipts Over (Under) Expenditures and Transfers	54,963	(959,169)
Unencumbered Cash, Beginning	2,778,745	2,833,708
Unencumbered Cash, Ending	2,833,708	1,874,539

Allen County, Kansas
Sewer District No 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 14,799	16,926	17,189	(263)
Motor Vehicle Tax	3,281	3,260	3,414	(154)
Recreational Vehicle Tax	65	57	48	9
Delinquent Tax	191	175	20	155
Commercial Vehicle Fees		30		30
Watercraft Tax			1	(1)
Total Cash Receipts	18,336	20,448	20,672	(224)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	1,800	1,800	3,000	(1,200)
Contractual Services	2,962	2,289	3,000	(711)
Commodities	336		15,000	(15,000)
Capital Outlay			171,475	(171,475)
Employee Benefits	791	767		767
Total Expenditures and Transfers	5,889	4,856	192,475	(187,619)
Receipts Over (Under) Expenditures and Transfers	12,447	15,592		
Unencumbered Cash, Beginning	160,543	172,990		
Unencumbered Cash, Ending	172,990	188,582		

Allen County, Kansas
Sewer District No 2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 12,583	6,976	6,967	9
Motor Vehicle Tax	3,624	3,689	3,958	(269)
Recreational Vehicle Tax	47	37	57	(20)
Delinquent Tax	59	334	50	284
Commercial Vehicle Fees	31	31	70	(39)
Watercraft Tax			3	(3)
Total Cash Receipts	16,344	11,067	11,105	(38)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	2,691	4,612	22,735	(18,123)
Commodities			5,000	(5,000)
Total Expenditures and Transfers	2,691	4,612	27,735	(23,123)
Receipts Over (Under) Expenditures and Transfers	13,653	6,455		
Unencumbered Cash, Beginning	24,993	38,646		
Unencumbered Cash, Ending	38,646	45,101		

Allen County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 88,801	91,582	90,000	1,582
Use of Money and Property				
Interest on Investments	1,180	3,408		3,408
Total Cash Receipts	89,981	94,990	90,000	4,990
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	96,567	98,241	99,000	(759)
Total Expenditures and Transfers	96,567	98,241	99,000	(759)
Receipts Over (Under) Expenditures and Transfers	(6,586)	(3,251)		
Unencumbered Cash, Beginning	109,389	102,803		
Unencumbered Cash, Ending	102,803	99,552		

Allen County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 99,403	99,692
Total Cash Receipts	99,403	99,692
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	57,978	60,987
Contractual Services	5,019	3,142
Commodities	2,823	1,776
Employee Benefits	26,871	27,511
Operating Transfers Out	27,798	6,738
Total Expenditures and Transfers	120,489	100,154
Receipts Over (Under) Expenditures and Transfers	(21,086)	(462)
Unencumbered Cash, Beginning	26,594	5,508
Unencumbered Cash, Ending	5,508	5,046

Allen County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,883	1,689
Total Cash Receipts	1,883	1,689
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	942	844
Total Expenditures and Transfers	942	844
Receipts Over (Under) Expenditures and Transfers	941	845
Unencumbered Cash, Beginning	20,499	21,440
Unencumbered Cash, Ending	21,440	22,285

Allen County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	$ 1,129	
Licenses, Fees, and Permits		
Officer Fees	17,213	11,235
Total Cash Receipts	18,342	11,235
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	5,761	5,961
Commodities	17,316	11,509
Total Expenditures and Transfers	23,077	17,470
Receipts Over (Under) Expenditures and Transfers	(4,735)	(6,235)
Unencumbered Cash, Beginning	29,569	24,834
Unencumbered Cash, Ending	24,834	18,599

Allen County, Kansas
Sheriff Special Forfeiture Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	$ 3,675	
Total Cash Receipts	3,675	
Expenditures and Transfers		
Public Safety		
Commodities		7,806
Total Expenditures and Transfers		7,806
Receipts Over (Under) Expenditures and Transfers	3,675	(7,806)
Unencumbered Cash, Beginning	4,131	7,806
Unencumbered Cash, Ending	7,806	

Allen County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 28,207	27,094
Total Cash Receipts	28,207	27,094
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	27,069	24,428
Capital Outlay	216	
Total Expenditures and Transfers	27,285	24,428
Receipts Over (Under) Expenditures and Transfers	922	2,666
Unencumbered Cash, Beginning	67,731	68,653
Unencumbered Cash, Ending	68,653	71,319

Allen County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,177	3,068
Total Cash Receipts	3,177	3,068
Expenditures and Transfers		
General Government		
County Clerk		
Contractual Services		778
Commodities	3,524	1,300
Total Expenditures and Transfers	3,524	2,078
Receipts Over (Under) Expenditures and Transfers	(347)	990
Unencumbered Cash, Beginning	9,300	8,953
Unencumbered Cash, Ending	8,953	9,943

Allen County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	3,177	3,068
Total Cash Receipts		3,177	3,068
Expenditures and Transfers			
General Government			
County Treasurer			
Commodities		1,893	1,793
Total Expenditures and Transfers		1,893	1,793
Receipts Over (Under) Expenditures and Transfers		1,284	1,275
Unencumbered Cash, Beginning		16,625	17,909
Unencumbered Cash, Ending		17,909	19,184

Allen County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		10,516	10,516
Unencumbered Cash, Ending		10,516	10,516

Allen County, Kansas
Drug Court Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 122,666	171,794
Other Intergovernmental	116,000	35,000
Total Intergovernmental	238,666	206,794
Transfers		
Operating Transfers In	28,283	
Miscellaneous		
Donations and Contributions	2,500	11,000
Other	1,050	590
Total Miscellaneous	3,550	11,590
Total Cash Receipts	270,499	218,384
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	10,244	12,018
Contractual Services	94,571	192,533
Commodities	1,951	16,464
Employee Benefits	1,734	2,152
Reimbursed Expense	(2,505)	(1,533)
Total Expenditures and Transfers	105,995	221,634
Receipts Over (Under) Expenditures and Transfers	164,504	(3,250)
Unencumbered Cash, Beginning	32,972	197,476
Unencumbered Cash, Ending	197,476	194,226

Allen County, Kansas
Bond Supervising Fee Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	9,888	11,482
Total Cash Receipts		9,888	11,482
Expenditures and Transfers			
Public Safety			
Contractual Services			2,295
Commodities		4,235	551
Total Expenditures and Transfers		4,235	2,846
Receipts Over (Under) Expenditures and Transfers		5,653	8,636
Unencumbered Cash, Beginning		1,290	6,943
Unencumbered Cash, Ending		6,943	15,579

Allen County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 154	170
Total Cash Receipts	154	170
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	154	170
Unencumbered Cash, Beginning	14,529	14,683
Unencumbered Cash, Ending	14,683	14,853

Allen County, Kansas
Shelter Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 73,954	28,151
Total Cash Receipts	73,954	28,151
Expenditures and Transfers		
Public Safety		
Contractual Services	73,954	28,151
Total Expenditures and Transfers	73,954	28,151
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Allen County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
General Government		
Contractual Services	6,833	769,809
Total Expenditures and Transfers	6,833	769,809
Receipts Over (Under) Expenditures and Transfers	(6,833)	(769,809)
Unencumbered Cash, Beginning	776,642	769,809
Unencumbered Cash, Ending	769,809	

Allen County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 17,600	18,350
Total Cash Receipts	17,600	18,350
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	14,742	35,139
Commodities	467	367
Total Expenditures and Transfers	15,209	35,506
Receipts Over (Under) Expenditures and Transfers	2,391	(17,156)
Unencumbered Cash, Beginning	126,178	128,569
Unencumbered Cash, Ending	128,569	111,413

Allen County, Kansas
Moderate Income Housing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$	47,026
Total Cash Receipts		47,026
Expenditures and Transfers		
General Government		
Contractual Services		47,026
Total Expenditures and Transfers		47,026
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Allen County, Kansas
911 Education Donation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		3,426	3,426
Unencumbered Cash, Ending		3,426	3,426

Allen County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 1,365,546	1,486,215	1,150,000	336,215
Licenses, Fees, and Permits				
Service Fees	809,745	1,132,853	750,000	382,853
Miscellaneous				
Other	20,355	17,085		17,085
Total Cash Receipts	2,195,646	2,636,153	1,900,000	736,153
Expenditures and Transfers				
Sanitation				
Solid Waste				
Personal Services	377,279	415,265	405,407	9,858
Contractual Services	553,606	379,890	615,862	(235,972)
Commodities	572,258	593,208	852,300	(259,092)
Capital Outlay	2,160,542	1,451,429	1,232,000	219,429
Employee Benefits	144,259	165,350	158,966	6,384
Reimbursed Expense	(31,968)	(27,002)		(27,002)
Total Expenditures and Transfers	3,775,976	2,978,140	3,264,535	(286,395)
Receipts Over (Under) Expenditures and Transfers	(1,580,330)	(341,987)		
Unencumbered Cash, Beginning	6,581,852	5,001,522		
Unencumbered Cash, Ending	5,001,522	4,659,535		

Allen County, Kansas
C.E.R.T. Donations Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	237	237
Unencumbered Cash, Ending	237	237

Allen County, Kansas
Lee Murren Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		8,655	8,655
Unencumbered Cash, Ending		8,655	8,655

Allen County, Kansas
LaHarpe Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	3,238	3,238
Unencumbered Cash, Ending	3,238	3,238

Allen County, Kansas
Iola Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	5,705	5,705
Unencumbered Cash, Ending	5,705	5,705

Allen County, Kansas
Moran Senior Center Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	5	5
Unencumbered Cash, Ending	5	5

Allen County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 209	197
Miscellaneous		
Payroll Withholdings and Benefits	1,210,915	1,208,638
Total Cash Receipts	1,211,124	1,208,835
Expenditures and Transfers		
General Government		
Personal Services	1,182,486	1,193,124
Total Expenditures and Transfers	1,182,486	1,193,124
Receipts Over (Under) Expenditures and Transfers	28,638	15,711
Unencumbered Cash, Beginning	1,219,945	1,248,583
Unencumbered Cash, Ending	1,248,583	1,264,294

Allen County, Kansas
Landfill Closure Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 44,211	52,571
Total Cash Receipts	44,211	52,571
Expenditures and Transfers		
Sanitation		
Solid Waste		
Contractual Services	3,211	3,358
Total Expenditures and Transfers	3,211	3,358
Receipts Over (Under) Expenditures and Transfers	41,000	49,213
Unencumbered Cash, Beginning	1,244,475	1,285,475
Unencumbered Cash, Ending	1,285,475	1,334,688

Allen County, Kansas
Wind Farm Contribution Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Donations and Contributions	$	250,000	250,000
Total Cash Receipts		250,000	250,000
Expenditures and Transfers			
General Government			
Contractual Services			195,760
Total Expenditures and Transfers			195,760
Receipts Over (Under) Expenditures and Transfers		250,000	54,240
Unencumbered Cash, Beginning		365,000	615,000
Unencumbered Cash, Ending		615,000	669,240

Allen County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Bassett City General	$	850	850	
Elsmore City General		4,628	4,628	
Gas City Utilities/Specials		131	131	
Gas City General		83,517	83,517	
Gas City Employee Benefits		26,310	26,310	
Humboldt City General		1,355,042	1,351,369	3,673
Humboldt City Bond and Interest		15,958	15,886	72
Humboldt City Weed Cutting		1,050	1,050	
Iola City General		1,911,278	1,911,278	
Iola City Industrial		98,573	98,573	
Iola City Library		273,330	273,330	
Iola City Weed Cutting		2,300	2,300	
Iola City Building Removal		1,500	1,500	
LaHarpe City General		123,214	123,214	
LaHarpe City Weed Removal		2,388	2,388	
LaHarpe City Utility Assessment		50	50	
Moran City General		61,631	61,631	
Moran City Library		5,591	5,591	
Moran City Employee Benefits		12,546	12,546	
Moran City Weed Cutting		300	300	
Savonburg City General		3,871	3,871	
Savonburg City Library		74	74	
Subtotal Cities		3,984,132	3,980,387	3,745
Townships:				
Deer Creek Township General		3,417	3,417	
LaHarpe Township Rural Fire	24,338	76,633	75,551	25,420
Elsmore Township General		10,840	10,840	
Elsmore Township-Elsmore		439	439	
Elsmore Township-Savonburg		500	500	
Geneva Township General		18,828	18,828	
Humboldt Township General		51,682	51,682	
Iola Township General		2,726	2,726	
Iola Township-Bassett		32	32	
Logan Township General		8,699	8,699	
Marmaton Township General		15,689	15,689	
Marmaton Township-Moran		3,641	3,641	
Osage Township General		24,557	24,557	
Salem Township General		8,636	8,636	
Subtotal Townships	24,338	226,319	225,237	25,420

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #256 General	$ 305	717,043	717,184	164
USD #256 Capital Outlay		285,393	285,393	
USD #256 Supplemental General		900,883	900,883	
USD #257 General	332	1,074,210	1,074,304	238
USD #257 Bond and Interest		1,774,555	1,774,555	
USD #257 Capital Outlay		601,669	601,669	
USD #257 General Supplemental		1,290,675	1,290,675	
USD #258 General	153	1,229,080	1,228,341	892
USD #258 Bond and Interest		943,726	943,187	539
USD #258 Capital Outlay		556,040	556,040	
USD #258 Recreation Commission		168,850	168,750	100
USD #258 General Supplemental		1,028,392	1,027,841	551
USD #413 General	7	19,551	19,554	4
USD #413 Bond and Interest		17,356	17,356	
USD #413 Capital Outlay		11,024	11,024	
USD #413 Recreation Commission		6,901	6,901	
USD #413 Recreation Employee Benefits		1,374	1,374	
USD #413 General Supplemental		22,312	22,312	
USD #479 General		14,615	14,615	
USD #479 General Supplemental		15,891	15,891	
ACCC General		3,072,220	3,071,576	644
ACCC Capital Outlay		558,266	558,151	115
Subtotal Schools	797	14,310,026	14,307,576	3,247
Cemeteries:				
LaHarpe/Elm Cemetery		13,958	13,958	
Leanna Joint Cemetery #1		5,960	5,960	
Mt. Moriah Cemetery #17		3,630	3,630	
W Cottage Grove Cemetery		1,993	1,993	
Subtotal Cemeteries		25,541	25,541	
Watershed Districts:				
Cherry Plum Watershed #17		32	32	
Deer Creek Watershed #55		14,159	14,159	
Marmaton Watershed #102		16,968	16,968	
Subtotal Watershed Districts		31,159	31,159	
Regional Library:				
SEK Library General		183,996	183,996	
SEK Library Employee Benefits		11,073	11,073	
Subtotal Regional Library		195,069	195,069	
Total Subdivisions	25,135	18,772,246	18,764,969	32,412
State Funds:				
State Educational Building		189,958	189,918	40
State Institutional Building		94,979	94,959	20
Total State Funds		284,937	284,877	60

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Motor Vehicle Licenses	$ 68	786,883	786,883	68
Game Licenses	(32)	1,952	1,938	(18)
Cereal Malt Beverage Licenses	50	75	75	50
Heritage Trust	1,644	6,135	5,962	1,817
Clerk of Court Release	252	2,898	2,682	468
Cash Bond Deposits		5,219	5,219	
Sales Tax	52,162	737,890	759,786	30,266
Change	539	24,239,721	24,239,723	537
Southwind Extension District #10		285,810	285,747	63
Treasurer's Holding Account	2,523	56,290	55,345	3,468
Inmate Trust	110,406	103,861	133,252	81,015
Total Other Agency Funds	167,612	26,226,734	26,276,612	117,734
Distributable Funds:				
Current Tax	17,077,359	28,112,074	28,815,507	16,373,926
Delinquent Tax	399,682	556,111	829,903	125,890
Motor Vehicle Tax	482,154	2,158,232	2,121,052	519,334
Recreational Vehicle Tax	8,971	38,354	38,193	9,132
Mineral Production Tax		4,727	4,727	
In Lieu of Tax		47,429	47,429	
Commercial Motor Vehicle Fees	10,375	155,330	156,588	9,117
Total Distributable Funds	17,978,541	31,072,257	32,013,399	17,037,399
Total Agency Funds	18,171,288	76,356,174	77,339,857	17,187,605

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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
Allen 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 Allen County, Kansas, (the County) as of and for the year ended December 31, 2024, and have issued our report thereon dated October 23, 2025, 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
October 23, 2025

Rodney M. Burns
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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
Allen County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Allen 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, 2024. 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, 2024.

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
October 23, 2025

Allen County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2024

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Allen 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 Allen 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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Allen County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/Pass-through Grantor/Program Title	Grant Number	Federal Assistance Number	Cash Receipts	Disbursements/ Expenditures	Passed through to Subrecipients	
U.S. Department of Transportation						
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	3-20-0037-015-22	20.106	$ 30,073	24,369	-	
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	3-20-0037-017-2023	20.106	493,341	501,916	-	
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	3-20-0037-018-2023	20.106	88,695	97,859	-	
Passed through Kansas Department of Transportation:						
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	AV-2024-50	20.106	157,000	-	-	
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	AV-2023-27	20.106	66,019	1,780	-	
Total Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs			835,128	625,924	-	
Passed through Kansas Department of Transportation:						
Highway Safety Cluster:						
State and Community Highway Safety	SP130025	20.600	-	190	-	
Highway Planning and Construction	KA391301	20.205	32,619	32,619	-	
Total U.S. Department of Transportation			867,747	658,733	-	
U.S. Department of Treasury						
Coronavirus State and Local Fiscal Recovery Funds - COVID-19		21.027	-	769,809	-	(1)
Passed through Kansas Department of Commerce and Housing						
Coronavirus State and Local Fiscal Recovery Funds - COVID-19		21.027	1,452,547	2,614,585	-	(1)
Total Coronavirus State and Local Fiscal Recovery Funds			1,452,547	3,384,394	-	
Total U.S. Department of Treasury			1,452,547	3,384,394	-	
U.S. Department of Housing and Urban Development						
Passed through Kansas Housing Resources Corporation						
Emergency Solutions Grant Program		14.231	28,151	28,151	-	
Total U.S. Department of Housing and Urban Development			28,151	28,151	-	
U.S. Department of Health and Human Services						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	TI085911-01	93.243	171,795	193,852	-	
Passed through Kansas Department of Health and Environment						
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19		93.323	67,186	67,186	-	
Total U.S. Department of Health and Human Services			238,981	261,038	-	
U.S. Department of Homeland Security						
Passed through Kansas Division of Emergency Management						
Emergency Management Performance Grants (2023)		97.042	23,028	-	-	
Emergency Management Performance Grants (2024)		97.042	-	23,092	-	
Total Emergency management Performance Grants			23,028	23,092	-	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DR-4747	97.036	75,809	-	-	
Total U.S. Department of Homeland Security			98,837	23,092	-	
Total Federal Awards			2,686,263	4,355,408	-	

(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 Allen 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.