DECATUR COUNTY, KANSAS
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2023

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

DECATUR COUNTY, KANSAS
Oberlin, Kansas
Financial Statement and Regulatory-Required
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Mapes & Miller LLP
Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

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and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Decatur County, Kansas
Oberlin, KS 67749

Adverse and Unmodified Opinions
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Decatur, Oberlin, Kansas, a Municipality, as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Decatur County, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Decatur County, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 basis for our adverse and unmodified 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with Generally Accepted Auditing Standards (GAAS) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) 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.
3) 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.
4) 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.
5) 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.

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 regulatory basis summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
December 31, 2024

DECATUR COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	$ 221,567	0	2,373,098	1,908,385	686,280	20,419	706,699
Special Purpose Funds:							
Road and Bridge	354,772	0	1,487,250	1,596,729	245,293	6,874	252,167
Special Bridge	548,956	0	383,394	337,252	595,098	0	595,098
Good Samaritan	74	0	335,717	45,673	290,118	0	290,118
Fair Premium	0	0	7,902	7,902	0	0	0
Fair Maintenance	88,474	0	415,749	107,228	396,995	0	396,995
Conservation	0	0	22,709	22,709	0	0	0
Hospital Maintenance	0	0	671,134	671,134	0	0	0
County Health	197,244	0	224,478	215,416	206,306	52	206,358
County Health Capital Outlay	68,953	0	30,000	0	98,953	0	98,953
Mental Health	0	0	26,658	26,658	0	0	0
Mental Retardation	0	0	29,672	29,672	0	0	0
Noxious Weed	0	0	247,735	213,479	34,256	508	34,764
Noxious Weed Capital Outlay	66,326	0	20,000	0	86,326	0	86,326
Election	38,842	0	41,540	35,896	44,486	0	44,486
Employee Benefits	1,053,599	0	1,732,597	1,982,036	804,160	0	804,160
Senior Citizens	0	0	44,433	40,627	3,806	232	4,038
Special Alcohol and Drug Programs	13,974	0	2,415	2,000	14,389	0	14,389
Special Parks and Recreation	7,890	0	1,264		9,154	0	9,154
Museum	0	0	20,227	20,227	0	0	0
Economic Development	0	0	33,465	33,465	0	0	0
Emergency 911	8,836	0	135	1,212	7,759	0	7,759
Wireless 911	216,774	0	72,260	53,123	235,911	0	235,911
Rural Fire District No. 1	83,467	0	216,812	220,509	79,770	2,739	82,509
Special Road Machinery	645,767	0	333,524	277,876	701,415	0	701,415
County Equipment Reserve	646,503	0	54,985	349,694	351,794	45,665	397,459

(Continued)

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

DECATUR COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Fire Equipment	$ 63,556	0	111,575	0	175,131	0	175,131
Special Vehicle	671	0	33,852	32,817	1,706	0	1,706
Register of Deeds Technology	20,169	0	4,456	6,259	18,366	0	18,366
County Treasurer Technology	1,279	0	1,114	0	2,393	0	2,393
County Clerk Technology	1,904	0	1,114	0	3,018	0	3,018
Attorney's Training	4,657	0	470	219	4,908	0	4,908
Bad Check Trust Fund	1,414	0	10	0	1,424	0	1,424
Jail Equipment Reserve	2,748	0	0	0	2,748	0	2,748
Ambulance Memorial	6,658	0	360	0	7,018	0	7,018
Rural Fire District Memorial	2,614	0	0	0	2,614	0	2,614
Summer Recreation Memorial	9,396	0	980	0	10,376	0	10,376
Good Samaritan Memorial	81,296	0	347	81,643	0	0	0
Special Law Enforcement Trust	14,969	0	1,513	0	16,482	0	16,482
Sheriff VIN	15,595	0	6,180	400	21,375	0	21,375
ARPA Grant	241,343	0	274,557	128,396	387,504	0	387,504
Oil & Gas Depletion	413,422	0	0	0	413,422	0	413,422
Daycare	13,128	0	20,705	33,833	0	0	0
Bond and Interest Funds:							
Bond and Interest	87,061	0	48,362	48,359	87,064	0	87,064
Business Funds:							
County Ambulance	103,555	0	451,503	555,058	0	3,944	3,944
Ambulance Special Equipment	292,112	0	24,447	0	316,559	0	316,559
Trust Funds:							
History Books	655	0	107	0	762	0	762
Total Primary Government	5,640,220	0	9,810,805	9,085,886	6,365,139	80,433	6,445,572

(Continued)

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

DECATUR COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity:							
Decatur County Fair Board:							
General	$ 54,601	0	124,565	138,651	40,515	0	40,515
Premiums	29,252	0	7,922	20,040	17,134	0	17,134
Entertainment	25,294	0	15,591	8,187	32,698	0	32,698
Total Related Muncipal Entity	109,147	0	148,078	166,878	90,347	0	90,347
Total Reporting Entity (Excluding Agency Funds)	$ **5,749,367**	**0**	**9,958,883**	**9,252,764**	**6,455,486**	**80,433**	**6,535,919**

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

DECATUR COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2023

Primary Government:		
Cash on hand - Treasurer	$	625
Cash on hand - Register of Deeds		50
Farmers Bank & Trust - Oberlin, Kansas		
NOW Account		5,867,330
Certificates of Deposit		200,000
FNB Bank- Oberlin, Kansas		
NOW Accounts		235,867
Checking Accounts		1,660,844
Money Market Accounts		4,162,760
The Bank - Oberlin, Kansas		
NOW Account		348,317
Checking Accounts		79,122
Certificates of Deposit		600,000
Total Cash		13,154,915
Agency Funds per Schedule 3		(6,709,343)
Total Primary Government		6,445,572
Related Municipal Entities:		
Decatur County Fair Board:		
The Bank - Oberlin, Kansas		
NOW Account		41,564
Checking Account		2,595
Farmers Bank & Trust - Oberlin, Kansas		
NOW Account		46,188
Total Related Municipal Entities		90,347
Total Reporting Entity per Statement 1, Page 3	$	**6,535,919**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Decatur County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Decatur County (the municipality) and one related municipal entity. The following entity was established to benefit the county and/or its constituents:

Decatur County Fair Board. The Decatur County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. A nine-member board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for the maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2023:

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

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

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

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

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

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

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

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

The municipality 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 municipality to use

the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather mandatory, the statutes provide for the following sequence and timetable in 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.

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

4. Adoption of final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the Ambulance fund.

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

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

A legal operating budget is not required for capital projects funds, trust funds, and the following funds:

Special Purpose Funds:
- Special Bridge
- Mental Health
- Mental Retardation
- Special Road Machinery
- County Equipment Reserve
- Special Fire Equipment
- Special Vehicle
- Register of Deeds Technology
- County Treasurer Technology
- County Clerk Technology
- Attorney's Training
- Bad Check Trust
- History Books
- Jail Equipment Reserve
- Ambulance Memorial
- Rural Fire District Memorial
- Summer Recreation Memorial
- Good Samaritan Memorial
- Special Law Enforcement Trust
- Sheriff VIN
- Oil & Gas Depletion Trust
- ARPA

Business Fund:
- Ambulance Special Equipment

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

2. **Stewardship, Compliance and Accountability**

No statutory violations were noted for the year ended December 31, 2023.

3. **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 municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on the 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 statues 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.

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" with eligible depositories. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $13,154,240 and the bank balance was $13,209,593. The bank balance was held by three banks resulting in a concentration of credit risk.

Of the bank balance, $787,164 was covered by federal depository insurance and $12,422,429 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2023, the Fair Board's carrying amount of deposits was $90,347 and the bank balance was $91,374. The bank balance was held by two banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2022, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. Decatur 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 South Kansas, Suite 100, Topeka, Kansas 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 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Decatur County, Kansas, were $182,235 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,020,786. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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.

5. **Other Long-Term Obligations from Operations**

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

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Vacation Pay

Each full time employee of Decatur County, Kansas, is entitled to one vacation day for each month worked. Full-time county employees may receive credit for an additional four hours of vacation leave for every six consecutive pay periods in which no sick leave is used. No more than twelve vacation days may be carried over from one calendar year to the next. Upon termination an employee will be compensated for all unused vacation days.

Sick Leave

The County's policy regarding sick leave is to allow full time employees to accumulate one day per month. No more than thirty sick leave days may be carried over from one calendar year to the next. Unused sick leave is not paid upon termination of the employee and therefore, the cost of accumulated sick leave has not been accrued by the County as of December 31, 2023.

Comp and Flex Time

All overtime worked, except that performed by elected officials and their deputies, department heads and the sheriff's department is compensated by paid time off (comp-time) on a basis of one and one half hours for each hour of overtime. Road and Bridge employees, except clerical, may be paid for five hours of overtime each week at the discretion of the County Commissioners. Comp-time may not accumulate to more than eighty hours. Any accumulation beyond the eighty hours maximum is paid at one and one half times the employee's regular rate of pay. Flex-time is generated when an employee requests to work outside of regular working hours so that time may be taken off for a particular purpose in the future. No more than twenty hours of flex-time may be accumulated and must be taken within sixty days after the date that it was earned.

6. **Interfund Transactions**

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	53,260
County Health	County Health Capital Outlay	K.S.A. 65-204	30,000
Special Vehicle	General	K.S.A. 8-145	671
Road and Bridge	Special Machinery	K.S.A. 68-141g	300,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	20,000
County Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	24,447
Rural Fire Department	Special Fire Equipment	K.S.A. 19-3623e	110,000

7. **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may

be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperatives for Counties.

The County has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

9 . **Liability for Landfill Closure and Post Closure Costs**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in this financial statement, the County is incurring a liability based on the future closure and post closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end would be $281,851. This liability is based on the use of 30.21 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of $651,121 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2023. The County expects the landfill to continue to operate for approximately 50 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

11. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

12. **Long-Term Debt**

Taxable Equipment Installment Purchase Agreement. On December 27, 2017, Decatur County, Kansas entered into an Equipment Installment Purchase agreement with Farmers Bank and Trust, Great Bend, Kansas for the purpose of acquiring and equipping energy conservation improvements to the Hospital at a cost of $2,092,725. The Installment Purchase Agreement is a special obligation of Decatur County, payable from the pledge of the net revenues derived by the Decatur County Hospital. If the net revenues pledged are not sufficient to make an Installment Payment, the County is required to provide sufficient funds to make the Installment Payment in accordance with the Pledge of Revenues Agreement entered into by Decatur County and Decatur County Hospital. The County's obligation under this agreement will not in any way be construed to be a general obligation or an indebtedness of the County in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the County.

12. **Long-term Debt - (Continued)**

Changes in long-term liabilities for Decatur County, Kansas for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases:									
Caterpillar Motor Graders	3.35%	09/30/19	387,000	09/30/2024	162,491	0	79,906	82,585	5,444
Caterpillar Scraper	3.35%	09/30/19	84,900	09/30/2024	35,647	0	17,529	18,118	1,194
Caterpillar Motor Graders	3.35%	10/01/19	240,300	10/01/2024	100,868	0	49,607	51,261	3,389
Skid Steer	2.25%	10/16/20	32,818	10/26/2025	20,085	0	6,550	13,535	463
Diamond Rotary Cutters	7.45%	12/20/22	125,739	12/20/2026	125,739	0	28,024	97,715	9,694
John Deere Mower Tractors	6.94%	01/09/23	258,060	01/09/2023	0	258,060	58,177	199,883	17,900
Total Finance Leases					444,830	258,060	239,793	463,097	38,084
Revenue Bond:									
Series 2008 - Hospital Revenue Bond	4.13%	02/22/08	650,000	02/22/28	252,793	0	37,931	214,862	10,428
Total Contractual Indebtedness					**697,623**	**258,060**	**277,724**	**677,959**	**48,512**

12. **Long-term Debt - (Continued)**

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

	2024	2025	2026	2027	2028	Total
PRINCIPAL						
Finance Leases:						
Caterpillar Motor Graders	82,585	0	0	0	0	82,585
Caterpillar Scraper	18,118	0	0	0	0	18,118
Caterpillar Motor Graders	51,261	0	0	0	0	51,261
Skid Steer	6,698	6,837	0	0	0	13,535
Diamond Rotary Cutters	30,185	32,512	35,018	0	0	97,715
John Deere Mower Tractors	62,213	66,528	71,142	0	0	199,883
Total Finance Leases	251,060	105,877	106,160	0	0	463,097
Revenue Bond:						
Series 2008 - Hospital Revenue Bond	39,496	41,105	42,821	44,587	46,853	214,862
TOTAL PRINCIPAL	**290,556**	**146,982**	**148,981**	**44,587**	**46,853**	**677,959**
INTEREST						
Finance Leases:						
Caterpillar Motor Graders	2,767	0	0	0	0	2,767
Caterpillar Scraper	607	0	0	0	0	607
Caterpillar Motor Graders	1,737	0	0	0	0	1,737
Skid Steer	316	176	0	0	0	492
Diamond Rotary Cutters	7,534	5,206	2,700	0	0	15,440
John Deere Mower Tractors	13,865	9,549	4,935	0	0	28,349
Total Finance Leases	26,826	14,931	7,635	0	0	5,603
Revenue Bond:						
Series 2008 - Hospital Revenue Bond	8,863	7,254	5,538	3,772	1,933	27,360
TOTAL INTEREST	**35,689**	**22,185**	**13,173**	**3,772**	**1,933**	**32,963**
TOTAL PRINCIPAL AND INTEREST	**$ 326,245**	**169,167**	**162,154**	**48,359**	**48,786**	**710,922**

DECATUR COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023

DECATUR COUNTY, KANSAS SCHEDULE 1

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

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 2,079,338	0	2,079,338	1,908,385	(170,953)
Special Purpose Funds:					
Road and Bridge	1,491,420	139,067	1,630,487	1,596,729	(33,758)
Special Bridge	400,000	249,534	649,534	337,252	*
Good Samaritan	45,000	291,107	336,107	45,673	(290,434)
Fair Premium	8,000	0	8,000	7,902	(98)
Fair Maintenance	19,000	396,995	415,995	107,228	(308,767)
Conservation	23,000	0	23,000	22,709	(291)
Hospital Maintenance	680,000	0	680,000	671,134	(8,866)
County Health	197,080	64,894	261,974	215,416	(46,558)
County Health Capital Outlay	58,953	0	58,953	0	(58,953)
Mental Health	27,000	0	27,000	26,658	*
Mental Retardation	30,100	0	30,100	29,672	*
Noxious Weed	263,120	5,802	268,922	213,479	(55,443)
Noxious Weed Capital Outlay	81,737	0	81,737	0	(81,737)
Election	71,040	10,311	81,351	35,896	(45,455)
Employee Benefits	1,809,500	458,462	2,267,962	1,982,036	(285,926)
Senior Citizens	45,000	0	45,000	40,627	(4,373)
Special Alcohol and Drug Programs	16,531	0	16,531	2,000	(14,531)
Special Parks & Recreation	8,401	0	8,401	0	(8,401)
Museum	20,500	0	20,500	20,227	(273)
Economic Development	33,900	0	33,900	33,465	(435)
Emergency 911	11,709	0	11,709	1,212	(10,497)
Wireless 911	300,264	0	300,264	53,123	(247,141)
Rural Fire District No. 1	200,000	38,486	238,486	220,509	(17,977)
Bond & Interest Funds:					
Bond and Interest	83,359	0	83,359	48,359	(35,000)
Business Funds:					
County Ambulance	555,000	796	555,796	555,058	(738)

* Exempt from the Budget Law

DECATUR COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:		Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem Property	$	1,471,288	1,499,753	(28,465)
Delinquent		17,809	8,000	9,809
Motor Vehicle		56,175	56,608	(433)
Recreational Vehicle		1,940	2,229	(289)
Tax Foreclosure		235	1,000	(765)
16/20M Tax		9,576	10,059	(483)
Commercial Vehicle		4,269	6,185	(1,916)
Watercraft		0	741	(741)
Excise		17	0	17
County-Wide Sales Tax		305,285	200,000	105,285
Intergovernmental				
Local Alcoholic Liquor		1,263	1,000	263
Mineral Production		10,050	6,000	4,050
District Coroner		155	250	(95)
Licenses, Fees and Permits				
County Official Fees		33,035	30,000	3,035
Court Fees and Restitution		3,500	5,000	(1,500)
Antique Fees		1,550	2,000	(450)
Copy/Fax Fees		348	1,100	(752)
Summer Recreation Fees		3,115	3,000	115
Other Licenses, Fees and Permits		3,375	2,000	1,375
Charges for Services				
Recycling		20,549	0	20,549
Landfill		62,470	40,000	22,470
Dispatch		68,706	68,000	706
Public Transportation Grant		29,047	20,000	9,047
Daycare Grant		500	0	500
Interest on Idle Funds		197,662	20,000	177,662
Interest on Tax Collections		26,917	25,000	1,917
Donations - Public Transportation		1,696	0	1,696
Miscellaneous		41,895	0	41,895
Transfer from Special Vehicle		671	0	671
Total Receipts	$	2,373,098	**2,007,925**	**365,173**

DECATUR COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

(Continued)		Actual	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	$	76,639	78,120	(1,481)
County Clerk		128,087	128,120	(33)
County Treasurer		119,869	112,200	7,669
County Attorney		102,958	113,040	(10,082)
Register of Deeds		89,431	93,008	(3,577)
Sheriff		217,494	214,120	3,374
Unified Court		29,564	25,000	4,564
Court Attorney Fees		62,522	55,000	7,522
Courthouse General		257,177	281,040	(23,863)
Appraiser		135,850	127,890	7,960
Coroner		435	10,000	(9,565)
Emergency Preparedness		18,324	19,040	(716)
Dispatch		193,676	205,660	(11,984)
Public Transportation		52,071	45,560	6,511
Landfill		169,084	125,000	44,084
County Jail		72,542	81,040	(8,498)
Recycling		33,611	37,000	(3,389)
Summer Recreation		9,552	12,500	(2,948)
Special County General		27,915	25,000	2,915
ROZ Program		3,414	26,000	(22,586)
Daycare		54,910	0	54,910
Other		0	15,000	(15,000)
Transfer to Equipment Reserve		53,260	100,000	(46,740)
Cash Forward		0	150,000	(150,000)
Total Expenditures		1,908,385	**2,079,338**	**(170,953)**
Receipts Over (Under) Expenditures		464,713		
Unencumbered Cash, Beginning		221,567		
Unencumbered Cash, Ending	$	**686,280**		

DECATUR COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 532,972	543,277	(10,305)
Delinquent	6,670	3,000	3,670
Motor Vehicle	22,103	22,454	(351)
Recreational Vehicle	766	884	(118)
16/20M Tax	2,961	3,990	(1,029)
Commercial Vehicle	1,658	2,454	(796)
Watercraft	0	293	(293)
Excise	7	0	7
Intergovernmental			
State of Kansas	271,664	260,000	11,664
Miscellaneous	8,882	0	8,882
Sale of Assets	500	0	500
Reimbursed Expense	639,067	500,000	139,067
Total Receipts	1,487,250	**1,336,352**	**150,898**
Expenditures:			
Personal Services	519,798	548,520	(28,722)
Contractual Services	376,976	210,000	166,976
Commodities	393,501	475,000	(81,499)
Capital Outlay	5,150	57,900	(52,750)
Miscellaneous	1,304	0	1,304
Transfer to Special Road Machinery	300,000	200,000	100,000
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	139,067	(139,067)
Total Expenditures	1,596,729	**1,630,487**	**(33,758)**
Receipts Over (Under) Expenditures	(109,479)		
Unencumbered Cash, Beginning	354,772		
Unencumbered Cash, Ending	$ **245,293**		

DECATUR COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 123,998	126,018	(2,020)
Delinquent	1,810	0	1,810
Motor Vehicle	6,154	6,166	(12)
Recreational Vehicle	212	243	(31)
16/20M Tax	1,212	1,096	116
Commercial Vehicle	474	674	(200)
Watercraft	0	81	(81)
Reimbursements	249,534	0	249,534
Total Receipts	383,394	**134,278**	**249,116**
Expenditures:			
Contractual Services	301,626	400,000	(98,374)
Commodities	35,626	0	35,626
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	249,534	(249,534)
Total Expenditures	337,252	**649,534**	**(312,282)**
Receipts Over (Under) Expenditures	46,142		
Unencumbered Cash, Beginning	548,956		
Unencumbered Cash, Ending	$ **595,098**		

* Exempt from Budget Law per K.S.A. 68-1135

DECATUR COUNTY, KANSAS
GOOD SAMARITAN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 42,275	43,090	(815)
Delinquent	475	200	275
Motor Vehicle	1,287	1,251	36
Recreational Vehicle	44	49	(5)
16/20M Tax	425	222	203
Commercial Vehicle	104	137	(33)
Watercraft	0	16	(16)
Reimbursed Expense	291,107	0	291,107
Total Receipts	335,717	**44,965**	**290,752**
Expenditures:			
Contractual	25,710	20,000	5,710
Capital Outlay	19,963	25,000	(5,037)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	291,107	(291,107)
Total Expenditures	45,673	**336,107**	**(290,434)**
Receipts Over (Under) Expenditures	290,044		
Unencumbered Cash, Beginning	74		
Unencumbered Cash, Ending	$ **290,118**		

DECATUR COUNTY, KANSAS
FAIR PREMIUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem	$ 7,316	7,458	(142)
Delinquent	107	50	57
Motor Vehicle	366	368	(2)
Recreational Vehicle	13	14	(1)
16/20M Tax	72	65	7
Commercial Vehicle	28	40	(12)
Watercraft	0	5	(5)
Total Receipts	7,902	**8,000**	**(98)**
Expenditures:			
Appropriations	7,902	**8,000**	**(98)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
FAIR MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 17,360	17,710	(350)
Delinquent	253	120	133
Motor Vehicle	871	874	(3)
Recreational Vehicle	30	34	(4)
16/20M Tax	173	155	18
Commercial Vehicle	67	96	(29)
Watercraft	0	11	(11)
Reimbursed Expense	396,995	0	396,995
Total Receipts	415,749	**19,000**	**396,749**
Expenditures:			
Appropriations	107,228	19,000	88,228
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	396,995	(396,995)
Total Expenditures	107,228	**415,995**	**(308,767)**
Receipts Over (Under) Expenditures	308,521		
Unencumbered Cash, Beginning	88,474		
Unencumbered Cash, Ending	$ **396,995**		

DECATUR COUNTY, KANSAS
CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	21,018	21,432	(414)
Delinquent		309	150	159
Motor Vehicle		1,056	1,058	(2)
Recreational Vehicle		36	42	(6)
16/20M Tax		209	188	21
Commercial Vehicle		81	116	(35)
Watercraft		0	14	(14)
Total Receipts		22,709	**23,000**	**(291)**
Expenditures:				
Appropriations		22,709	**23,000**	**(291)**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

DECATUR COUNTY, KANSAS
HOSPITAL MAINTENANCE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 621,170	633,140	(11,970)
Delinquent	9,136	5,000	4,136
Motor Vehicle	31,192	31,253	(61)
Recreational Vehicle	1,074	1,230	(156)
16/20M Tax	6,160	5,554	606
Commercial Vehicle	2,402	3,415	(1,013)
Watercraft	0	408	(408)
Total Receipts	671,134	**680,000**	**(8,866)**
Expenditures:			
Appropriation	671,134	**680,000**	**(8,866)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	108,169	110,257	(2,088)
Delinquent		1,241	700	541
Motor Vehicle		3,114	3,014	100
Recreational Vehicle		106	119	(13)
16/20M Tax		1,103	536	567
Commercial Vehicle		251	329	(78)
Watercraft		0	39	(39)
Excise		1	0	1
Grants		64,894	0	64,894
Health Care Charges		29,200	0	29,200
Donations		16,399	0	16,399
Reimbursed Expense		0	0	0
Total Receipts		224,478	**114,994**	**109,484**
Expenditures:				
Personal Services		113,925	104,080	9,845
Contractual Services		13,150	11,500	1,650
Commodities		34,748	54,000	(19,252)
Capital Outlay		22,369	17,500	4,869
Miscellaneous		1,224	0	1,224
Transfer to County Health Capital Outlay		30,000	10,000	20,000
Adjustment for Qualifying Budget Credit:				
Excess Grants & Reimbursements		0	64,894	(64,894)
Total Expenditures		215,416	**261,974**	**(46,558)**
Receipts Over (Under) Expenditures		9,062		
Unencumbered Cash, Beginning		197,244		
Unencumbered Cash, Ending	$	**206,306**		

DECATUR COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from County Health	$ 30,000	**10,000**	**20,000**
Expenditures:			
Capital Outlay	0	58,953	(58,953)
Transfer to County Health	0	0	0
Total Expenditures	0	**58,953**	**(58,953)**
Receipts Over (Under) Expenditures	30,000		
Unencumbered Cash, Beginning	68,953		
Unencumbered Cash, Ending	$ **98,953**		

DECATUR COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	*Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	24,675	25,137	(462)
Delinquent		363	200	163
Motor Vehicle		1,240	1,241	(1)
Recreational Vehicle		43	49	(6)
16/20M Tax		242	221	21
Commercial Vehicle		95	136	(41)
Watercraft		0	16	(16)
Total Receipts		26,658	**27,000**	**(342)**
Expenditures:				
Appropriations		26,658	**27,000**	**(342)**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

* Exempt from Budget Law per K.S.A. 19-4007.

DECATUR COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	*Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	27,465	27,998	(533)
Delinquent		403	250	153
Motor Vehicle		1,381	1,383	(2)
Recreational Vehicle		48	54	(6)
16/20M Tax		269	246	23
Commercial Vehicle		106	151	(45)
Watercraft		0	18	(18)
Total Receipts		29,672	**30,100**	**(428)**
Expenditures:				
Appropriations		29,672	**30,100**	**(428)**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**0**		

* Exempt from Budget Law per K.S.A. 19-4007.

DECATUR COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 146,377	149,194	(2,817)
Delinquent	1,949	800	1,149
Motor Vehicle	6,729	6,780	(51)
Recreational Vehicle	232	267	(35)
16/20M Tax	1,147	1,205	(58)
Commercial Vehicle	514	741	(227)
Watercraft	0	89	(89)
Sales	84,985	100,000	(15,015)
Reimbursed Expense	5,802	0	5,802
Total Receipts	247,735	**259,076**	**(11,341)**
Expenditures:			
Personal Services	103,109	103,120	(11)
Contractual Services	18,360	20,000	(1,640)
Commodities	71,011	120,000	(48,989)
Capital Outlay	999	0	999
Transfer to Noxious Weed Capital Outlay	20,000	20,000	0
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	5,802	(5,802)
Total Expenditures	213,479	**268,922**	**(55,443)**
Receipts Over (Under) Expenditures	34,256		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **34,256**		

DECATUR COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Sale of Assets	$ 0	0	**0**
Transfer from Noxious Weed	20,000	20,000	0
Total Receipts	20,000	**20,000**	**0**
Expenditures:			
Capital Outlay	0	81,737	(81,737)
Transfer to Noxious Weed	0	0	0
Total Expenditures	0	**81,737**	**(81,737)**
Receipts Over (Under) Expenditures	20,000		
Unencumbered Cash, Beginning	66,326		
Unencumbered Cash, Ending	$ **86,326**		

DECATUR COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 26,798	27,299	(501)
Delinquent	636	350	286
Motor Vehicle	2,998	3,100	(102)
Recreational Vehicle	105	122	(17)
16/20M Tax	155	551	(396)
Commercial Vehicle	219	339	(120)
Watercraft	0	41	(41)
Filing Fees	300	0	300
Reimbursements	10,311	0	10,311
Miscellaneous	18	0	18
Total Receipts	41,540	**31,802**	**9,738**
Expenditures:			
Personal Services	8,845	16,040	(7,195)
Contractual Services	18,688	30,000	(11,312)
Commodities	8,363	25,000	(16,637)
Transfer to Equipment Reserve	0	0	0
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	10,311	(10,311)
Total Expenditures	35,896	**81,351**	**(45,455)**
Receipts Over (Under) Expenditures	5,644		
Unencumbered Cash, Beginning	38,842		
Unencumbered Cash, Ending	$ **44,486**		

DECATUR COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 936,491	954,313	(17,822)
Delinquent	17,782	7,000	10,782
Motor Vehicle	68,535	68,625	(90)
Recreational Vehicle	2,359	2,701	(342)
16/20M Tax	13,685	12,195	1,490
Commercial Vehicle	5,283	7,499	(2,216)
Watercraft	0	897	(897)
Reimbursement from Corporate Plan Employee Trust	590,943	150,000	440,943
Reimbursement from Employee Withholding	97,519	80,000	17,519
Total Receipts	1,732,597	**1,283,230**	**449,367**
Expenditures:			
Health Insurance	1,594,868	1,400,000	194,868
Social Security	158,341	15,000	143,341
KPERS	182,235	123,000	59,235
Cafeteria Plan Contribution	13,965	154,500	(140,535)
Life Insurance	2,571	5,000	(2,429)
Unemployment	1,653	2,000	(347)
Worker's Compensation	9,104	10,000	(896)
Miscellaneous Benefits	19,299	100,000	(80,701)
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	458,462	(458,462)
Total Expenditures	1,982,036	**2,267,962**	**(285,926)**
Receipts Over (Under) Expenditures	(249,439)		
Unencumbered Cash, Beginning	1,053,599		
Unencumbered Cash, Ending	$ **804,160**		

DECATUR COUNTY, KANSAS
SENIOR CITIZENS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 41,412	42,186	(774)
Delinquent	569	300	269
Motor Vehicle	1,838	1,831	7
Recreational Vehicle	63	72	(9)
16/20M Tax	409	325	84
Commercial Vehicle	142	200	(58)
Watercraft	0	24	(24)
Miscellaneous	0	0	0
Total Receipts	44,433	**44,938**	**(505)**
Expenditures:			
Oberlin Senior Center	18,335	18,000	335
Norcatur Senior Center	4,000	4,000	0
Jennings Senior Center	5,478	6,000	(522)
Dresden Senior Center	390	2,500	(2,110)
Countywide Expense	5,000	7,500	(2,500)
Bus Expense	1,549	1,500	49
Oberlin Meal Site Expense	5,875	5,500	375
Transfer to Equipment Reserve	0	0	0
Total Expenditures	40,627	**45,000**	**(4,373)**
Receipts Over (Under) Expenditures	3,806		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **3,806**		

DECATUR COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 2,415	**1,800**	**615**
Expenditures:			
Contractual Services	2,000	16,531	(14,531)
Commodities	0	0	0
Total Expenditures	2,000	**16,531**	**(14,531)**
Receipts Over (Under) Expenditures	415		
Unencumbered Cash, Beginning	13,974		
Unencumbered Cash, Ending	$ **14,389**		

DECATUR COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 1,264	**1,000**	**264**
Expenditures:			
Contractual Services	0	8,401	(8,401)
Commodities	0	0	0
Total Expenditures	0	**8,401**	**(8,401)**
Receipts Over (Under) Expenditures	1,264		
Unencumbered Cash, Beginning	7,890		
Unencumbered Cash, Ending	$ **9,154**		

DECATUR COUNTY, KANSAS
MUSEUM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 18,724	19,090	(366)
Delinquent	275	150	125
Motor Vehicle	939	941	(2)
Recreational Vehicle	32	37	(5)
16/20M Tax	185	167	18
Commercial Vehicle	72	103	(31)
Watercraft	0	12	(12)
Total Receipts	20,227	**20,500**	**(273)**
Expenditures:			
Appropriations	20,227	**20,500**	**(273)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 30,999	31,516	(517)
Delinquent	453	250	203
Motor Vehicle	1,539	1,541	(2)
Recreational Vehicle	53	61	(8)
16/20M Tax	303	274	29
Commercial Vehicle	118	168	(50)
Watercraft	0	20	(20)
Total Receipts	33,465	**33,830**	**(365)**
Expenditures:			
Appropriations	33,465	33,900	(435)
NWKS Planning & Development Commission Dues	0	0	0
Total Expenditures	33,465	**33,900**	**(435)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
EMERGENCY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
911 Tax	$ 135	**150**	**(15)**
Expenditures:			
Equipment and Expenses	1,212	**11,709**	**(10,497)**
Receipts Over (Under) Expenditures	(1,077)		
Unencumbered Cash, Beginning	8,836		
Unencumbered Cash, Ending	$ **7,759**		

DECATUR COUNTY, KANSAS
WIRELESS 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

		Actual	Budget	Variance Over (Under)
Receipts:				
911 Tax	$	59,973	55,000	4,973
Interest on Idle Funds		12,287	0	12,287
Total Receipts		72,260	**55,000**	**17,260**
Expenditures:				
Contractual Services		30,063	5,000	25,063
Commodities		0	0	0
Capital Outlay		23,060	295,264	(272,204)
Total Expenditures		53,123	**300,264**	**(247,141)**
Receipts Over (Under) Expenditures		19,137		
Unencumbered Cash, Beginning		216,774		
Unencumbered Cash, Ending	$	**235,911**		

DECATUR COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 152,055	167,924	(15,869)
Delinquent	1,881	350	1,531
Motor Vehicle	4,931	4,431	500
Recreational Vehicle	185	201	(16)
16/20M Tax	2,612	2,499	113
Commercial Vehicle	441	666	(225)
Watercraft	0	76	(76)
Miscellaneous	877	0	877
Reimbursed Expense	38,486	0	38,486
Intergovernmental			
Norton County	15,344	23,000	(7,656)
Total Receipts	216,812	**199,147**	**17,665**
Expenditures:			
Personal Services	25,980	25,000	980
Contractual Services	36,542	25,000	11,542
Commodities	19,981	30,000	(10,019)
Capital Outlay	28,006	120,000	(91,994)
Transfer to Fire Equipment	110,000	0	110,000
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	38,486	(38,486)
Total Expenditures	220,509	**238,486**	**(17,977)**
Receipts Over (Under) Expenditures	(3,697)		
Unencumbered Cash, Beginning	83,467		
Unencumbered Cash, Ending	$ **79,770**		

DECATUR COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
NRP Rebate	$ 0	0	0
Delinquent	0	0	0
Motor Vehicle	0	0	0
Recreational Vehicle	0	0	0
16/20M Tax	3	0	3
Commercial Vehicle	0	0	0
Interest on Idle Funds	0	0	0
Health Systems Board	48,359	48,359	0
Total Receipts	48,362	**48,359**	**3**
Expenditures:			
Principal	37,931	37,931	0
Interest	10,428	10,428	0
Cash Basis Reserve	0	35,000	(35,000)
Total Expenditures	48,359	**83,359**	**(35,000)**
Receipts Over (Under) Expenditures	3		
Unencumbered Cash, Beginning	87,061		
Unencumbered Cash, Ending	$ **87,064**		

DECATUR COUNTY, KANSAS
COUNTY AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 301,026	306,790	(5,764)
Delinquent	4,599	1,985	2,614
Motor Vehicle	17,326	17,585	(259)
Recreational Vehicle	600	692	(92)
16/20M Tax	2,369	2,340	29
Commercial Vehicle	1,307	1,922	(615)
Watercraft	0	230	(230)
Excise	0	1	(1)
Charges for Services	103,165	100,000	3,165
Grants	19,900	19,900	0
Reimbursed Expense	796	0	796
Miscellaneous	415	0	415
Total Receipts	451,503	**451,445**	**58**
Expenditures:			
Personal Services	354,738	390,000	(35,262)
Contractual Services	66,421	50,000	16,421
Commodities	25,970	40,000	(14,030)
Capital Outlay	83,482	75,000	8,482
Transfer to Ambulance Special Equipment	24,447	0	24,447
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	796	(796)
Total Expenditures	555,058	**555,796**	**(738)**
Receipts Over (Under) Expenditures	(103,555)		
Unencumbered Cash, Beginning	103,555		
Unencumbered Cash, Ending	$ **0**		

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Special Road Machinery	County Equipment Reserve	Special Fire Equipment	Ambulance Special Equipment
Receipts:				
Transfer from General	$ 0	53,260	0	0
Transfer from Ambulance	0	0	0	24,447
Transfer from Rural Fire Department	0	0	110,000	0
Transfer from Road and Bridge	300,000	0	0	0
Transfer from Senior Citizens	0	0	0	0
Transfer from Election	0	0	0	0
Insurance Proceeds	20,250	0	0	0
Miscellaneous	480	0	0	0
Sale of Assets	12,794	1,725	1,575	0
Total Receipts	333,524	54,985	111,575	24,447
Expenditures:				
Contractual	0	0	0	0
Capital Outlay	277,876	349,694	0	0
Total Expenditures	277,876	349,694	0	0
Receipts Over (Under) Expenditures	55,648	(294,709)	111,575	24,447
Unencumbered Cash, Beginning	645,767	646,503	63,556	292,112
Unencumbered Cash, Ending	$ **701,415**	**351,794**	**175,131**	**316,559**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Special Vehicle	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology
Receipts:				
Fees	$ 33,852	4,456	1,114	1,114
Expenditures:				
Personal Services	31,077	0	0	0
Contractual Services	293	0	0	0
Commodities	776	0	0	0
Capital Outlay	0	6,259	0	0
Transfer to General	671	0	0	0
Total Expenditures	32,817	6,259	0	0
Receipts Over (Under) Expenditures	1,035	(1,803)	1,114	1,114
Unencumbered Cash, Beginning	671	20,169	1,279	1,904
Unencumbered Cash, Ending	$ **1,706**	**18,366**	**2,393**	**3,018**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Attorney's Training	Bad Check Trust Fund	Jail Equipment Reserve	Ambulance Memorial
Receipts:				
Fees	$ 470	10	0	0
Donations	0	0	0	360
Total Receipts	470	10	0	360
Expenditures:				
Commodities	0	0	0	0
Contractual Services	219	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	219	0	0	0
Receipts Over (Under) Expenditures	251	10	0	360
Unencumbered Cash, Beginning	4,657	1,414	2,748	6,658
Unencumbered Cash, Ending	$ **4,908**	**1,424**	**2,748**	**7,018**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Rural Fire District Memorial	Summer Recreation Memorial	Good Samaritan Memorial	Special Law Enforcement Trust	Daycare
Receipts:					
Grants	$ 0	0	0	0	16,500
Donations	0	980	0	0	4,205
Forfeiture	0	0	0	0	0
Fees	0	0	0	1,513	0
Interest on Idle Funds	0	0	347	0	0
Total Receipts	0	980	347	1,513	20,705
Expenditures:					
Personal Services	0	0	0	0	5,760
Contractual Services	0	0	81,643	0	6,775
Commodities	0	0	0	0	1,580
Capital Outlay	0	0	0	0	19,718
Total Expenditures	0	0	81,643	0	33,833
Receipts Over (Under) Expenditures	0	980	(81,296)	1,513	(13,128)
Unencumbered Cash, Beginning	2,614	9,396	81,296	14,969	13,128
Unencumbered Cash, Ending	$ **2,614**	**10,376**	**0**	**16,482**	**0**

DECATUR COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Sheriff VIN	ARPA Grant	Oil & Gas Depletion	History Books
Receipts:				
Book Sales	$ 0	0	0	107
Inspection Fees	6,180	0	0	0
Grants	0	274,557	0	0
Total Receipts	6,180	274,557	0	107
Expenditures:				
Contractual Services	0	128,396	0	0
Commodities	400	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	400	128,396	0	0
Receipts Over (Under) Expenditures	5,780	146,161	0	107
Unencumbered Cash, Beginning	15,595	241,343	413,422	655
Unencumbered Cash, Ending	$ **21,375**	**387,504**	**413,422**	**762**

DECATUR COUNTY, KANSAS
Related Municipal Entity
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Decatur County Fair Board		
	General	**Premiums**	**Entertainment**
Receipts:			
County Tax Appropriation	$ 18,799	7,922	0
Rentals:			
Camping	2,535	0	0
Other	2,035	0	520
Entertainment	0	0	11,529
Donations	3,550	0	3,490
Reimbursed Expenses	89,499	0	0
Interest on Idle Funds	247	0	52
Reimbursement from Premiums	7,900	0	0
Total Receipts	124,565	7,922	15,591
Expenditures:			
Advertising	4,195	32	457
Entertainment	0	0	5,221
Fuel	6,452	0	0
Insurance	0	0	1,045
Judges	0	3,508	0
Labor	1,000	0	0
Premiums	0	7,296	0
Repairs and Maintenance	123,206	0	0
Supplies	738	1,304	0
Utilities	3,060	0	1,464
Reimbursement of General	0	7,900	0
Total Expenditures	138,651	20,040	8,187
Receipts Over (Under) Expenditures	(14,086)	(12,118)	7,404
Unencumbered Cash, Beginning	54,601	29,252	25,294
Unencumbered Cash, Ending	**$ 40,515**	**17,134**	**32,698**

DECATUR COUNTY, KANSAS
Agency Fund
Summary of Receipts and Disbursements
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 6,260,939	9,182,167	9,414,033	6,029,073
Advance Tax	272	10,292	9,310	1,254
Motor Vehicle License	1,400	419,179	419,537	1,042
Sales Tax	33,917	524,019	520,507	37,429
Motor Vehicle Tax	20,156	502,457	513,729	8,884
Recreational Vehicle Tax	296	15,727	15,844	179
Delinquent Personal Tax	423	42,644	43,067	0
Liquor Tax	50	4,942	4,942	50
Tax Foreclosures	0	435	435	0
Delinquent Real Estate Partial Pay	7,949	21,733	21,903	7,779
Delinquent Real Estate	15,828	92,288	108,084	32
Commercial Motor Vehicle Fees	91	40,444	40,406	129
Special City/County Highway	0	301,491	301,491	0
Neighborhood Revitalization	2,336	70,431	70,431	2,336
Total Distributable Funds	6,343,657	11,228,249	11,483,719	6,088,187
State Funds:				
State Education Building	0	63,937	63,394	543
State Institutional Building	0	31,968	31,697	271
State Motor Vehicle	0	5,130	4,264	866
Total State Funds	0	101,035	99,355	1,680
Subdivision Funds:				
Libraries	0	61,678	60,911	767
Extension Council	0	114,613	114,613	0
Groundwater Districts	0	3,601	3,601	0
Cities	0	943,337	943,337	0
Townships	432,160	991,392	965,297	458,255
School Districts	0	2,802,829	2,793,997	8,832
Cemeteries	0	57,300	57,300	0
Total Subdivision Funds	432,160	4,974,750	4,939,056	467,854
County Officer Accounts:				
Sheriff	3,293	19,938	15,721	7,510
Register of Deeds	50	42,366	42,366	50
Clerk of the District Court:				
Court Trustee	200	24,112	17,646	6,666
Law Library	24,591	3,057	38	27,610
County Treasurer:				
Corporate Plan Employee Trust	41,252	994,685	998,602	37,335
Suspense	23,147	0	0	23,147
Cash Over and Under	0	0	0	0
Employee Withholding	11,089	663,328	661,539	12,878
Cafeteria 125 Plan	34,530	25,202	23,306	36,426
Stray Animals	0	0	0	0
Total County Officer Accounts	138,152	1,772,688	1,759,218	151,622
Total Agency Funds	$ **6,913,969**	**18,076,722**	**18,281,348**	**6,709,343**