KINGMAN COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

KINGMAN COUNTY, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2023

TABLE OF CONTENTS

Independent Auditors' Report 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis 4

Notes to Financial Statement 6

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis 16

Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis
Individually presented by fund

Regulatory Basis Fund Types

General Fund

2-1 General Fund 17

Special Purpose Funds

2-2 Road and Bridge Fund 21
2-3 Special Bridge Fund 22
2-4 Public Health Fund 23
2-5 Activity Center Maintenance Fund 24
2-6 Extension Council Fund 25
2-7 County Appraiser Fund 26
2-8 Noxious Weed Fund 27
2-9 Council on Aging Fund 28
2-10 Ambulance Fund 29
2-11 Mental Health Fund 30
2-12 Intellectual Disability Fund 31
2-13 Employee Benefits Fund 32
2-14 Special Parks and Recreation Fund 33
2-15 Special Alcohol and Drug Program Fund 34
2-16 Emergency Telephone Services (911) Fund 35
2-17 Special Machinery Fund 36
2-18 Special Highway Improvement Fund 37
2-19 Register of Deeds Technology Fund 38
2-20 County Clerk Technology Fund 39
2-21 County Treasurer Technology Fund 40
2-22 County Wide .075% Sales Tax Fund 41
2-23 Capital Improvement Reserve Fund 42
2-24 Capital Equipment Reserve Fund 43
2-25 Activity Center Roof Replacement Fund 44
2-26 Grant Proceeds Fund 45
2-27 EOC Grant (SPARK) Fund 46
2-28 ARPA Fiscal Recovery Fund 47
2-29 Kansas Fights Addiction Fund 48

TABLE OF CONTENTS (continued)

Bond and Interest Fund
2-30 Bond and Interest Fund 49

Capital Project Fund
2-31 Capital Project – 2021 Bridges Fund 50

Business Fund
2-32 Self Insurance Reserve Fund 51

Trust Funds
2-33 Special Motor Vehicle Fund 52
2-34 Prosecutor Training Assistance Fund 53

Related Municipal Entity
2-35 Extension Council 54

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis
3-1 Distributable Funds, State Funds, and Subdivision Funds 55
3-2 Agency Funds 56

ADAMS BROWN
Strategic Allies and CPAs
adamsbrowncpa.com

INDEPENDENT AUDITORS' REPORT

To the County Commission
Kingman County, Kansas
Kingman, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Kingman County, Kansas**, 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 matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' 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 state date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional 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.

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 summary of regulatory basis receipts and disbursements – 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 accompanying supplementary 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 the County as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated June 12, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hutchinson, Kansas

June 24, 2024

KINGMAN 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**
Regulatory Basis Fund Types							
General Fund	$ 1,679,638	4,200	5,931,789	5,876,430	**1,739,197**	277,835	**2,017,032**
Special Purpose Funds							
Road and Bridge Fund	217,075	-	1,851,907	1,939,248	**129,734**	16,352	**146,086**
Special Bridge Fund	194,977	-	233,214	225,823	**202,368**	65,550	**267,918**
Public Health Fund	292,998	-	329,551	320,974	**301,575**	7,254	**308,829**
Activity Center Maintenance Fund	72,820	-	122,338	117,086	**78,072**	2,980	**81,052**
County Appraiser Fund	59,953	-	182,843	179,069	**63,727**	4,468	**68,195**
Noxious Weed Fund	107,394	-	110,081	93,764	**123,711**	5,290	**129,001**
Ambulance Fund	19,885	-	355,579	349,632	**25,832**	-	**25,832**
Employee Benefits Fund	565,585	-	2,090,853	2,464,206	**192,232**	14,945	**207,177**
Special Parks and Recreation Fund	1	-	-	-	**1**	-	**1**
Special Alcohol and Drug Program Fund	2,485	-	6,865	9,350	**-**	1,922	**1,922**
Emergency Telephone Services (911) Fund	85,147	-	67,714	62,740	**90,121**	53	**90,174**
Special Machinery Fund	65,423	-	66,250	60,424	**71,249**	-	**71,249**
Special Highway Improvement Fund	366,453	32,614	198,750	73,878	**523,939**	21,563	**545,502**
Register of Deeds Technology Fund	56,960	-	11,855	7,376	**61,439**	75	**61,514**
County Clerk Technology Fund	17,948	-	2,899	-	**20,847**	-	**20,847**
County Treasurer Technology Fund	2,697	-	2,899	-	**5,596**	-	**5,596**
County Wide .075% Sales Tax Fund	1,368,801	24,650	1,065,969	1,719,081	**740,339**	73,803	**814,142**
Capital Improvement Reserve Fund	1,501,434	-	3,102,963	3,153,316	**1,451,081**	91,733	**1,542,814**
Capital Equipment Reserve Fund	382,524	-	190,783	213,674	**359,633**	757	**360,390**
Activity Center Roof Replacement Fund	7,561	-	-	-	**7,561**	-	**7,561**
Grant Proceeds Fund	39,761	-	188,815	102,811	**125,765**	456	**126,221**
Kansas Fights Addiction Fund	1,304	-	12,036	-	**13,340**	-	**13,340**
Bond and Interest Fund							
Bond and Interest Fund	29,565	-	2,090,175	366,660	**1,753,080**	-	**1,753,080**
Capital Project Fund							
Capital Project – 2021 Bridges Fund	467,463	26,333	563,582	1,057,378	**-**	-	**-**
Business Fund							
Self Insurance Reserve Fund	443,003	-	1,778,415	1,176,310	**1,045,108**	-	**1,045,108**
Trust Funds							
Special Motor Vehicle Fund	-	-	103,158	103,158	**-**	1,448	**1,448**
Prosecutor Training Assistance Fund	10,449	-	1,780	4,355	**7,874**	-	**7,874**
Total Primary Government	8,059,304	87,797	20,663,063	19,676,743	**9,133,421**	586,484	**9,719,905**
Related Municipal Entity							
Extension Council	214,733	-	191,035	164,391	**241,377**	-	**241,377**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 8,274,037	87,797	20,854,098	19,841,134	**9,374,798**	586,484	**9,961,282**

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

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

Composition of Cash		
Checking Accounts	$	**18,044,132**
Cash on Hand		**2,225**
Certificates of Deposit		**4,776,159**
Total Primary Government		**22,822,516**
Kingman County Extension Council		**241,377**
Total Cash		**23,063,893**
Distributable Funds per Schedule 3-1		**(12,733,203)**
Agency Funds per Schedule 3-2		**(369,408)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**9,961,282**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Kingman County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Kingman County Extension Council, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Kingman County, Kansas Public Building Commission, shown below.

Kingman County Extension Council

The Kingman County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected executive board. The County annually budgets an appropriation to the Council that makes the Council financially dependent on the County. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule. The Council has been included in the County's financial statement as a related municipal entity.

Kingman County, Kansas Public Building Commission (PBC)

The PBC is organized under Kansas statutes for the purpose of acquiring a site for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The Board's members are appointed by the County Commissioners. Kingman County, Kansas Public Building Commission is audited annually through the Ninnescah Valley Health System audit and those audited financial statements are available at the hospital offices. The County does not have any debt or leases with the PBC.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2023.

Regulatory Basis Fund Types

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

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

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

Trust Fund – fund used to report assets held in trust for the 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 – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

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

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

Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – 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 than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

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

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

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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues 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 County 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 project funds, trust funds, and the following special purpose funds: Special Machinery Fund, Special Highway Improvement Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, County Wide .075% Sales Tax Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, Activity Center Roof Replacement Fund, and Grant Proceeds Fund.

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.

NOTE 3 – DEPOSITS AND INVESTMENTS

Kingman County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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 issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 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 does not use "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $22,822,516 and the bank balance was $22,458,540. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $21,616,826 was covered by federal depository insurance and $841,714 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2023, the Extension Council's carrying amount of deposits was $241,377 and the bank balance was $241,419. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, all 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. The County had no investments at December 31, 2023.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Kingman County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2023 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	$	839,692
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119		141,049
General Fund	Bond and Interest Fund	Commission Approved		752,500
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590		198,750
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g		66,250
Capital Project - 2021 Bridges Fund	Bond and Interest Fund	Commission Approved		1,044,412
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145		9,183
County Appraiser Fund	Capital Equipment Reserve Fund	K.S.A. 19-119		1,625
Employee Benefits Fund	Self Insurance Reserve Fund	Commission Approved		1,712,200

NOTE 5 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
2021 Bridge Projects	$4,626,818	$4,626,818

NOTE 6 – LITIGATION

Kingman County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 7 – RISK MANAGEMENT

Kingman County, Kansas 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 property and liability 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 County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

The County pays an annual premium to KCAMP for its commercial insurance for risks of loss, including property, general liability, automobile, law enforcement liability, public officials errors and omissions liability, employee benefits liability, cyber liability, crime, and public employees' surety bond insurance. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 up to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

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 (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 94 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $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 KWORC management.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three calendar years.

NOTE 8 – HEALTH CARE SELF-INSURANCE CLAIMS

Kingman County, Kansas established a limited risk management program for employees' health care coverage effective September 1, 2022. Claims are paid by a third party administrator (Blue Cross Blue Shield of Kansas, or "BCBS") acting on behalf of the County. The contract between the County and BCBS

is renewable annually, with administration fees and stop-loss insurance premiums included in the contractual provisions. Protecting the County against unanticipated catastrophic loss, the program for the plan year ending August 31, 2024 includes a stop-loss provision for annual medical/prescription drug claims over $30,000 per individual and aggregate annual medical/prescription drug claims over $891,083. The aggregate stop-loss for the plan year was calculated at 125% of annualized expected medical/prescription drug claims. The dental claims are capped at $1,500 annually per individual. The County reimburses BCBS weekly for claims processed.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2023	$ -	693,707	681,067	12,640	1,045,108

NOTE 9 – GRANTS AND SHARED REVENUES

Kingman County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the Flexible Spending Fund by $886, which is a violation of K.S.A. 10-1113.

NOTE 11 – DEFERRED COMPENSATION PLAN

Kingman County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 12 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by 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 the County were $295,148 for the year ended December 31, 2023.

Contributions to the pension plan from the Extension Council were $2,053 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's and Kingman County Extension Council's proportionate share of the collective net pension liability reported by KPERS was $3,102,130 and $28,469, respectively. 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.

NOTE 13 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Kingman County, Kansas** 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.

As provided by K.S.A. 74-497, 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.

NOTE 14 – COMPENSATED ABSENCES

Vacation

Vacation is granted for all regular full-time employees. A minimum of 10 days and a maximum of 20 days vacation are granted based on years of employment. At any given time, the maximum amount of vacation that may be accumulated shall be the number of hours that an employee has earned during the immediately preceding 12 months. An employee must use the vacation earned each year, may donate the time to the shared leave time account, or with prior approval of both the Payroll Clerk and the employee's department head, may carry over up to 5 days into the new year for a period of up to 30 calendar days. Upon termination, employees shall be paid for all accumulated vacation.

Sick Leave

Sick leave is granted at the rate of eight hours each month for all regular full-time employees. Sick leave benefits will be allowed to accumulate up to a maximum of 960 hours. Any employee accruing sick leave in excess of 960 hours will receive pay in December of each year for one-half of any additional sick leave. Accumulated sick leave shall not be paid upon termination of employment, with the exception of retirement, when the employee shall be paid up to 184 hours.

Compensatory Time

Compensatory time is granted to non-exempt employees and exempt employees who earn less than $47,476 per year at the discretion of their department head. These employees are paid time and one-half for any compensatory time worked. All compensatory time must be used in the week or pay period following the week with excess hours. Exempt, non-elected employees are also granted compensatory time off at their regular hourly rate and must be used by December 31st of each year.

NOTE 15 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Kingman County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated total current cost of the landfill closure and post-closure care cost of $169,209 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2023.

The County has a municipal solid waste landfill that was closed in 1993. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The future post-closure care cost is undeterminable at this time.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 16 – SUBSEQUENT EVENT

On April 1, 2024, the County approved a finance lease for $185,918 for the purpose of providing funds for the purchase of three police vehicles.

NOTE 17 – LONG-TERM DEBT

Kingman County, Kansas has the following types of long-term debt.

General Obligation Bonds
On April 30, 2015, the County issued $1,765,000 of Series 2015 general obligation refunding bonds to refund callable bonds.

On December 8, 2016, the County issued $2,500,000 of Series 2016 general obligation bonds for the purpose of providing funds to pay the cost of Smoots Creek Bridge repair.
On May 4, 2021, the County issued $4,000,000 of Series 2021 general obligation bonds for the purpose of providing funds to pay the cost of multiple bridge repairs.

Lease Obligations
The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

Changes in long-term liabilities for the County 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
General Obligation Bonds									
Series 2015	2-2.55%	04/30/15	$ 1,765,000	10/01/30	$ 965,000	-	(110,000)	**855,000**	21,402
Series 2016	2-3.10%	12/08/16	2,500,000	10/01/36	2,010,000	-	(120,000)	**1,890,000**	55,258
Series 2021	1.50%	05/04/21	4,000,000	10/01/27	4,000,000	-	-	**4,000,000**	60,000
Finance Leases									
3 - 2020 Ford Explorers	2.65%	03/23/20	92,295	03/31/23	7,984	-	(7,984)	**-**	-
Tasers	4.69%	01/01/23	24,265	01/01/27	-	24,265	(5,308)	**18,957**	-
4 - Dodge Durango Vehicles	4.69%	05/12/23	221,018	07/12/26	-	221,018	(74,231)	**146,787**	3,865
Total Contractual Indebtedness					$ **6,982,984**	**245,283**	**(317,523)**	**6,910,744**	**140,525**

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

	YEAR							
	2024	2025	2026	2027	2028	2029-2033	2034-2036	**Total**
Principal								
GO Bonds	$ 240,000	240,000	250,000	4,255,000	260,000	1,005,000	495,000	**6,745,000**
Finance Leases	78,574	77,257	4,843	5,070	-	-	-	**165,744**
Total Principal	**318,574**	**317,257**	**254,843**	**4,260,070**	**260,000**	**1,005,000**	**495,000**	**6,910,744**
Interest								
GO Bonds	132,060	127,260	122,460	116,853	50,500	154,572	31,000	**734,705**
Finance Leases	6,162	2,401	464	238	-	-	-	**9,265**
Total Interest	**138,222**	**129,661**	**122,924**	**117,091**	**50,500**	**154,572**	**31,000**	**743,970**
Total Principal and Interest	$ **456,796**	**446,918**	**377,767**	**4,377,161**	**310,500**	**1,159,572**	**526,000**	**7,654,714**

KINGMAN COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 6,033,127	-	6,033,127	**5,876,430**	(156,697)
Special Purpose Funds					
Road and Bridge Fund	1,978,750	-	1,978,750	**1,939,248**	(39,502)
Special Bridge Fund	274,000	-	274,000	**225,823**	(48,177)
Public Health Fund	345,120	-	345,120	**320,974**	(24,146)
Activity Center Maintenance Fund	131,000	-	131,000	**117,086**	(13,914)
County Appraiser Fund	197,725	-	197,725	**179,069**	(18,656)
Noxious Weed Fund	158,775	-	158,775	**93,764**	(65,011)
Ambulance Fund	365,635	-	365,635	**349,632**	(16,003)
Employee Benefits Fund	2,549,300	-	2,549,300	**2,464,206**	(85,094)
Special Parks and Recreation Fund	2,998	-	2,998	**-**	(2,998)
Special Alcohol and Drug Program Fund	52,505	-	52,505	**9,350**	(43,155)
Emergency Telephone Services (911) Fund	123,615	-	123,615	**62,740**	(60,875)
Kansas Fights Addiction Fund	-	-	-	**-**	-
Bond and Interest Fund					
Bond and Interest Fund	1,064,160	-	1,064,160	**366,660**	(697,500)

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,703,867	**3,113,190**	3,219,675	(106,485)
Delinquent Tax	40,272	**41,975**	-	41,975
Vehicle Tax	298,051	**302,893**	300,915	1,978
Mineral Production Tax	37,368	**39,224**	10,000	29,224
Local Alcohol Liquor Tax	1	**-**	-	-
Neighborhood Revitalization Rebate	(143,551)	**(125,788)**	(137,371)	11,583
Total Taxes and Shared Revenues	2,936,008	**3,371,494**	3,393,219	(21,725)
Intergovernmental				
Federal Aid	16,185	**-**	-	-
State Aid	7,088	**7,692**	-	7,692
Total Intergovernmental	23,273	**7,692**	-	7,692
Licenses and Fees				
Construction Fees	28,600	**24,700**	-	24,700
County Officers' Fees	103,771	**92,924**	60,000	32,924
Total Licenses and Fees	132,371	**117,624**	60,000	57,624
Charges for Services				
Attorney and Docket Fees	12,795	**12,019**	20,000	(7,981)
Solid Waste Disposal Fees	89,557	**108,422**	50,000	58,422
Total Charges for Services	102,352	**120,441**	70,000	50,441
Use of Money and Property				
Interest on Investments	39,620	**178,114**	10,000	168,114
Interest on Delinquent Taxes	52,331	**37,241**	20,000	17,241
Total Use of Money and Property	91,951	**215,355**	30,000	185,355
Miscellaneous				
Reimbursed Expenses	629,682	**373,858**	150,000	223,858
Flat Ridge Pilot Fees	373,887	**380,855**	330,000	50,855
BP Pilot Fees	800,000	**800,000**	800,000	-
AEP Pilot Fees	623,476	**441,293**	430,000	11,293
Zoning Fees	2,365	**1,930**	-	1,930
Sale of Assets	-	**66,093**	-	66,093
Transfers In	9	**9,183**	85,000	(75,817)
Miscellaneous	23,812	**25,971**	-	25,971
Total Miscellaneous	2,453,231	**2,099,183**	1,795,000	304,183
Total Receipts	$ 5,739,186	**5,931,789**	5,348,219	583,570

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
County Commission	$ 71,846	**74,643**	76,600	(1,957)
County Clerk	140,514	**144,316**	145,245	(929)
County Treasurer	179,771	**170,281**	162,900	7,381
County Attorney	175,770	**199,089**	183,650	15,439
Register of Deeds	143,465	**153,310**	153,000	310
Sheriff	1,395,193	**1,516,228**	1,591,250	(75,022)
Courthouse General	473,792	**483,181**	636,700	(153,519)
Unified Court	111,950	**116,511**	135,000	(18,489)
County Coroner	-	**10,926**	10,000	926
Conservation District	30,000	**30,000**	30,000	-
Fair	11,500	**11,500**	11,500	-
Core Circles	10,000	**10,000**	10,000	-
Payments to Agencies	2,286	**2,184**	-	2,184
Victim Wellness (Sexual Assault)	2,000	**-**	-	-
Human Resources	81,338	**84,590**	89,000	(4,410)
Emergency Management	55,072	**62,967**	67,364	(4,397)
Election	65,951	**47,123**	88,060	(40,937)
Economic Development	56,282	**43,295**	39,165	4,130
Solid Waste	118,682	**108,551**	133,900	(25,349)
Recycle Center	-	**-**	-	-
County Counselor	78,738	**70,573**	73,750	(3,177)
Student Loan Repayment Program	19,569	**13,829**	25,000	(11,171)
Council on Aging	158,287	**156,942**	156,020	922
Kingman County Historical Museum	-	**116**	-	116
Intellectual Disability	60,525	**60,525**	60,525	-
Extension Council	86,498	**156,498**	156,498	-
Mental Health	63,000	**63,000**	63,000	-
Facade Program	18,999	**21,707**	-	21,707
Dilapidated Housing	10,656	**9,603**	-	9,603
Windfarm Haul Route	453,602	**311,701**	-	311,701
EMS Apportionments	-	**10,000**	-	10,000
Transfers Out	1,580,720	**1,733,241**	1,935,000	(201,759)
Total Expenditures	5,656,006	**5,876,430**	6,033,127	(156,697)
Receipts Over (Under) Expenditures	83,180	**55,359**		
Unencumbered Cash - Beginning	1,596,458	**1,679,638**		
Prior Year Cancelled Encumbrances	-	**4,200**		
Unencumbered Cash - Ending	$ 1,679,638	**1,739,197**		

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Commission				
Personal Services	$ 64,437	**67,677**	68,250	(573)
Contractual Services	7,400	**5,389**	6,350	(961)
Commodities	9	**-**	250	(250)
Capital Outlay	-	**1,577**	1,750	(173)
Department Total	71,846	**74,643**	76,600	(1,957)
County Clerk				
Personal Services	128,353	**132,558**	132,945	(387)
Contractual Services	9,737	**10,090**	7,800	2,290
Commodities	2,424	**1,668**	4,000	(2,332)
Capital Outlay	-	**-**	500	(500)
Department Total	140,514	**144,316**	145,245	(929)
County Treasurer				
Personal Services	133,654	**129,150**	119,000	10,150
Contractual Services	43,521	**38,521**	39,650	(1,129)
Commodities	2,596	**2,610**	3,750	(1,140)
Capital Outlay	-	**-**	500	(500)
Department Total	179,771	**170,281**	162,900	7,381
County Attorney				
Personal Services	154,976	**162,151**	160,700	1,451
Contractual Services	18,333	**35,270**	18,950	16,320
Commodities	1,571	**1,668**	3,000	(1,332)
Capital Outlay	890	**-**	1,000	(1,000)
Department Total	175,770	**199,089**	183,650	15,439
Register of Deeds				
Personal Services	135,093	**127,810**	138,500	(10,690)
Contractual Services	5,481	**11,264**	6,500	4,764
Commodities	2,891	**2,335**	5,000	(2,665)
Capital Outlay	-	**11,901**	3,000	8,901
Department Total	143,465	**153,310**	153,000	310
Sheriff				
Personal Services	1,096,151	**1,116,993**	1,212,500	(95,507)
Contractual Services	243,848	**259,804**	281,450	(21,646)
Commodities	54,414	**57,641**	57,800	(159)
Capital Outlay	780	**81,790**	39,500	42,290
Department Total	$ 1,395,193	**1,516,228**	1,591,250	(75,022)

KINGMAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Courthouse General				
Personal Services	$ 85,851	**83,887**	82,500	1,387
Contractual Services	368,131	**380,303**	474,000	(93,697)
Commodities	18,141	**17,868**	20,200	(2,332)
Transfer to Capital Equip Reserves	-	**-**	45,000	(45,000)
Capital Outlay	1,669	**1,123**	15,000	(13,877)
Department Total	473,792	**483,181**	636,700	(153,519)
Unified Court				
Contractual Services	92,754	**112,735**	124,900	(12,165)
Commodities	4,487	**2,352**	3,600	(1,248)
Capital Outlay	14,709	**1,424**	6,500	(5,076)
Department Total	111,950	**116,511**	135,000	(18,489)
Other				
County Coroner	-	**10,926**	10,000	926
Conservation District	30,000	**30,000**	30,000	-
Fair	11,500	**11,500**	11,500	-
Core Circles	10,000	**10,000**	10,000	-
Payments to Agencies	2,286	**2,184**	-	2,184
Victim Wellness (Sexual Assault)	2,000	**-**	-	-
Human Resources	81,338	**84,590**	89,000	(4,410)
Emergency Management	55,072	**62,967**	67,364	(4,397)
Election	65,951	**47,123**	88,060	(40,937)
Economic Development	56,282	**43,295**	39,165	4,130
Solid Waste	118,682	**108,551**	133,900	(25,349)
County Counselor	78,738	**70,573**	73,750	(3,177)
Student Loan Repayment Program	19,569	**13,829**	25,000	(11,171)
Council on Aging	158,287	**156,942**	156,020	922
Kingman County Historical Museum	-	**116**	-	116
Intellectual Disability	60,525	**60,525**	60,525	-
Extension Council	86,498	**156,498**	156,498	-
Mental Health	63,000	**63,000**	63,000	-
Facade Program	18,999	**21,707**	-	21,707
Dilapidated Housing	10,656	**9,603**	-	9,603
Windfarm Haul Route	453,602	**311,701**	-	311,701
EMS Apportionments	-	**10,000**	-	10,000
Transfers Out	1,580,720	**1,733,241**	1,935,000	(201,759)
Total Other	2,963,705	**3,018,871**	2,948,782	70,089
Total Expenditures	$ 5,656,006	**5,876,430**	6,033,127	(156,697)

KINGMAN COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,418,360	**1,245,849**	1,287,656	(41,807)
Delinquent Tax	21,205	**19,215**	-	19,215
Vehicle Tax	157,103	**158,938**	157,850	1,088
Neighborhood Revitalization Rebate	(75,303)	**(50,303)**	(54,934)	4,631
Special Motor Fuels	472,099	**462,618**	470,832	(8,214)
Reimbursements	8,826	**15,590**	-	15,590
Total Receipts	2,002,290	**1,851,907**	1,861,404	(9,497)
Expenditures				
Personal Services	499,905	**510,791**	560,000	(49,209)
Contractual Services	677,320	**570,845**	557,150	13,695
Commodities	607,074	**592,612**	826,600	(233,988)
Capital Outlay	2,420	**-**	35,000	(35,000)
Transfers Out	198,500	**265,000**	-	265,000
Total Expenditures	1,985,219	**1,939,248**	1,978,750	(39,502)
Receipts Over (Under) Expenditures	17,071	**(87,341)**		
Unencumbered Cash - Beginning	200,004	**217,075**		
Unencumbered Cash - Ending	$ 217,075	**129,734**		

KINGMAN COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 53,773	**231,877**	239,380	(7,503)
Delinquent Tax	4,436	**2,856**	-	2,856
Vehicle Tax	41,349	**7,833**	5,995	1,838
Neighborhood Revitalization Rebate	(2,860)	**(9,352)**	(10,216)	864
Total Receipts	96,698	**233,214**	235,159	(1,945)
Expenditures				
Contractual Services	23,487	**178,303**	50,000	128,303
Commodities	99,772	**47,520**	39,000	8,520
Capital Outlay	-	**-**	185,000	(185,000)
Total Expenditures	123,259	**225,823**	274,000	(48,177)
Receipts Over (Under) Expenditures	(26,561)	**7,391**		
Unencumbered Cash - Beginning	221,538	**194,977**		
Unencumbered Cash - Ending	$ 194,977	**202,368**		

KINGMAN COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 68,823	**136,176**	140,832	(4,656)
Delinquent Tax	2,150	**1,627**	-	1,627
Vehicle Tax	12,710	**7,950**	7,660	290
Neighborhood Revitalization Rebate	(3,655)	**(5,503)**	(6,010)	507
Federal Aid	70,855	**114,150**	30,000	84,150
State Aid	21,064	**13,960**	2,000	11,960
Charges for Services	66,550	**61,191**	35,000	26,191
Total Receipts	238,497	**329,551**	209,482	120,069
Expenditures				
Personal Services	181,129	**189,333**	211,920	(22,587)
Contractual Services	51,577	**41,154**	64,300	(23,146)
Commodities	26,160	**25,593**	68,900	(43,307)
Capital Outlay	-	**64,894**	-	64,894
Total Expenditures	258,866	**320,974**	345,120	(24,146)
Receipts Over (Under) Expenditures	(20,369)	**8,577**		
Unencumbered Cash - Beginning	313,367	**292,998**		
Unencumbered Cash - Ending	$ 292,998	**301,575**		

KINGMAN COUNTY, KANSAS
Activity Center Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 52,610	**67,133**	69,361	(2,228)
Delinquent Tax	1,094	**938**	-	938
Vehicle Tax	9,106	**6,062**	5,853	209
Neighborhood Revitalization Rebate	(2,794)	**(2,710)**	(2,959)	249
Charges for Services	48,702	**50,915**	30,000	20,915
Miscellaneous	8,808	**-**	-	-
Total Receipts	117,526	**122,338**	102,255	20,083
Expenditures				
Personal Services	53,255	**55,259**	54,000	1,259
Contractual Services	40,365	**48,218**	51,500	(3,282)
Commodities	12,400	**13,609**	15,500	(1,891)
Capital Outlay	3,545	**-**	10,000	(10,000)
Total Expenditures	109,565	**117,086**	131,000	(13,914)
Receipts Over (Under) Expenditures	7,961	**5,252**		
Unencumbered Cash - Beginning	64,859	**72,820**		
Unencumbered Cash - Ending	$ 72,820	**78,072**		

KINGMAN COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 333	**-**	-	-
Expenditures				
Transfers Out	333	**-**	-	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

KINGMAN COUNTY, KANSAS
County Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 146,242	**161,184**	166,596	(5,412)
Delinquent Tax	2,476	**2,287**	-	2,287
Vehicle Tax	19,413	**16,553**	16,274	279
Neighborhood Revitalization Rebate	(7,765)	**(6,509)**	(7,108)	599
Miscellaneous	6,923	**9,328**	-	9,328
Total Receipts	167,289	**182,843**	175,762	7,081
Expenditures				
Personal Services	122,558	**128,874**	128,000	874
Contractual Services	37,588	**45,458**	63,550	(18,092)
Commodities	2,434	**3,112**	4,050	(938)
Capital Outlay	-	**-**	500	(500)
Transfers Out	1,625	**1,625**	1,625	-
Total Expenditures	164,205	**179,069**	197,725	(18,656)
Receipts Over (Under) Expenditures	3,084	**3,774**		
Unencumbered Cash - Beginning	56,869	**59,953**		
Unencumbered Cash - Ending	$ 59,953	**63,727**		

KINGMAN COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 53,780	**44,210**	45,795	(1,585)
Delinquent Tax	904	**681**	-	681
Vehicle Tax	3,738	**5,895**	5,980	(85)
Neighborhood Revitalization Rebate	(2,855)	**(1,787)**	(1,954)	167
Sales of Chemicals	58,739	**61,082**	50,000	11,082
Total Receipts	114,306	**110,081**	99,821	10,260
Expenditures				
Personal Services	58,532	**47,703**	43,000	4,703
Contractual Services	15,237	**13,354**	22,875	(9,521)
Commodities	48,322	**32,147**	92,000	(59,853)
Capital Outlay	1,048	**560**	900	(340)
Total Expenditures	123,139	**93,764**	158,775	(65,011)
Receipts Over (Under) Expenditures	(8,833)	**16,317**		
Unencumbered Cash - Beginning	116,227	**107,394**		
Unencumbered Cash - Ending	$ 107,394	**123,711**		

KINGMAN COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 282	**-**	-	-
Expenditures				
Transfers Out	282	**-**	-	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

KINGMAN COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 291,363	**332,120**	343,504	(11,384)
Delinquent Tax	3,977	**4,423**	-	4,423
Vehicle Tax	28,604	**32,458**	32,429	29
Neighborhood Revitalization Rebate	(15,468)	**(13,422)**	(14,656)	1,234
Total Receipts	308,476	**355,579**	361,277	(5,698)
Expenditures				
Appropriations	303,000	**349,632**	365,635	(16,003)
Receipts Over (Under) Expenditures	5,476	**5,947**		
Unencumbered Cash - Beginning	14,409	**19,885**		
Unencumbered Cash - Ending	$ 19,885	**25,832**		

KINGMAN COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 111	-	-	-
Expenditures				
Transfers Out	111	-	-	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	$ -	-		

KINGMAN COUNTY, KANSAS
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 109	**-**	-	-
Expenditures				
Transfers Out	109	**-**	-	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

KINGMAN COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,071,265	**1,901,334**	1,966,311	(64,977)
Delinquent Tax	29,569	**28,029**	-	28,029
Vehicle Tax	193,985	**230,173**	230,494	(321)
Neighborhood Revitalization Rebate	(109,960)	**(76,812)**	(83,888)	7,076
Federal Aid	-	**8,129**	-	8,129
Miscellaneous	9,717	**-**	-	-
Total Receipts	2,194,576	**2,090,853**	2,112,917	(22,064)
Expenditures				
Health Insurance	912,959	**166,713**	1,800,300	(1,633,587)
Other Insurance	38,809	**6,179**	75,000	(68,821)
Social Security	242,155	**236,681**	264,000	(27,319)
Retirement	300,925	**295,148**	325,000	(29,852)
Workmen's Compensation	56,257	**44,809**	70,000	(25,191)
Unemployment Tax	2,487	**2,476**	15,000	(12,524)
Transfers Out	825,000	**1,712,200**	-	1,712,200
Total Expenditures	2,378,592	**2,464,206**	2,549,300	(85,094)
Receipts Over (Under) Expenditures	(184,016)	**(373,353)**		
Unencumbered Cash - Beginning	749,601	**565,585**		
Unencumbered Cash - Ending	$ 565,585	**192,232**		

KINGMAN COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Alcohol Liquor Tax	$ 1	**-**	-	-
Expenditures				
Appropriations	2,998	**-**	2,998	(2,998)
Receipts Over (Under) Expenditures	(2,997)	**-**		
Unencumbered Cash - Beginning	2,998	**1**		
Unencumbered Cash - Ending	$ 1	**1**		

Schedule 2-15

KINGMAN COUNTY, KANSAS
Special Alcohol and Drug Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Alcohol Liquor Tax	$ 7,392	**6,865**	7,885	(1,020)
Expenditures				
Appropriations	43,193	**9,350**	52,505	(43,155)
Receipts Over (Under) Expenditures	(35,801)	**(2,485)**		
Unencumbered Cash - Beginning	38,286	**2,485**		
Unencumbered Cash - Ending	$ 2,485	**-**		

KINGMAN COUNTY, KANSAS
Emergency Telephone Services (911) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
911 Telephone Tax	$ 68,401	**67,714**	68,000	(286)
Expenditures				
Contractual Services	62,869	**62,708**	98,900	(36,192)
Commodities	-	**-**	2,400	(2,400)
Capital Outlay	-	**32**	22,315	(22,283)
Total Expenditures	62,869	**62,740**	123,615	(60,875)
Receipts Over (Under) Expenditures	5,532	**4,974**		
Unencumbered Cash - Beginning	79,615	**85,147**		
Unencumbered Cash - Ending	$ 85,147	**90,121**		

KINGMAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	49,625	**66,250**
Expenditures			
Capital Outlay		102,254	**60,424**
Receipts Over (Under) Expenditures		(52,629)	**5,826**
Unencumbered Cash - Beginning		118,052	**65,423**
Unencumbered Cash - Ending	$	65,423	**71,249**

KINGMAN COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	148,875	**198,750**
Expenditures			
Commodities		43,093	**10,745**
Capital Outlay		121,500	**63,133**
Total Expenditures		164,593	**73,878**
Receipts Over (Under) Expenditures		(15,718)	**124,872**
Unencumbered Cash - Beginning		382,171	**366,453**
Prior Year Cancelled Encumbrances		-	**32,614**
Unencumbered Cash - Ending	$	366,453	**523,939**

KINGMAN COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	12,967	**11,595**
Interest		57	**260**
Total Receipts		13,024	**11,855**
Expenditures			
Personal Services		16,841	**6,990**
Contractual Services		22,895	**386**
Total Expenditures		39,736	**7,376**
Receipts Over (Under) Expenditures		(26,712)	**4,479**
Unencumbered Cash - Beginning		83,672	**56,960**
Unencumbered Cash - Ending	$	56,960	**61,439**

KINGMAN COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	3,241	**2,899**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		3,241	**2,899**
Unencumbered Cash - Beginning		14,707	**17,948**
Unencumbered Cash - Ending	$	17,948	**20,847**

Schedule 2-21

KINGMAN COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	3,242	**2,899**
Expenditures			
Capital Outlay		10,713	**-**
Receipts Over (Under) Expenditures		(7,471)	**2,899**
Unencumbered Cash - Beginning		10,168	**2,697**
Unencumbered Cash - Ending	$	2,697	**5,596**

KINGMAN COUNTY, KANSAS
County Wide .075% Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales and Compensating Use Tax	$	1,017,352	**979,751**
State Aid		93,535	**86,218**
Reimbursements		9,271	**-**
Total Receipts		1,120,158	**1,065,969**
Expenditures			
Capital Outlay		95,220	**1,719,081**
Receipts Over (Under) Expenditures		1,024,938	**(653,112)**
Unencumbered Cash - Beginning		343,863	**1,368,801**
Prior Year Cancelled Encumbrance		-	**24,650**
Unencumbered Cash - Ending	$	1,368,801	**740,339**

KINGMAN COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,411,000	**839,692**
State Aid		-	**1,218,237**
Reimbursements		8,662	**1,045,034**
Total Receipts		1,419,662	**3,102,963**
Expenditures			
Capital Outlay		2,226,396	**3,153,316**
Receipts Over (Under) Expenditures		(806,734)	**(50,353)**
Unencumbered Cash - Beginning		2,308,168	**1,501,434**
Unencumbered Cash - Ending	$	1,501,434	**1,451,081**

KINGMAN COUNTY, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Insurance Proceeds	$	-	**48,109**
Transfers In		86,845	**142,674**
Total Receipts		86,845	**190,783**
Expenditures			
Capital Outlay		35,037	**213,674**
Receipts Over (Under) Expenditures		51,808	**(22,891)**
Unencumbered Cash - Beginning		330,716	**382,524**
Unencumbered Cash - Ending	$	382,524	**359,633**

KINGMAN COUNTY, KANSAS
Activity Center Roof Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual Services		33,852	**-**
Receipts Over (Under) Expenditures		(33,852)	**-**
Unencumbered Cash - Beginning		41,413	**7,561**
Unencumbered Cash - Ending	$	7,561	**7,561**

KINGMAN COUNTY, KANSAS
Grant Proceeds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	50,000	**50,000**
Grants		2,000	**138,815**
Total Receipts		52,000	**188,815**
Expenditures			
Grant Expenses		12,239	**102,811**
Receipts Over (Under) Expenditures		39,761	**86,004**
Unencumbered Cash - Beginning		-	**39,761**
Unencumbered Cash - Ending	$	39,761	**125,765**

KINGMAN COUNTY, KANSAS
EOC Grant (SPARK) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual Services		3,454	**-**
Receipts Over (Under) Expenditures		(3,454)	**-**
Unencumbered Cash - Beginning		3,454	**-**
Unencumbered Cash - Ending	$	-	**-**

Schedule 2-28

KINGMAN COUNTY, KANSAS
ARPA Fiscal Recovery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	694,596	-
Expenditures			
Contractual Services		2,153	-
Capital Outlay		1,381,461	-
Total Expenditures		1,383,614	-
Receipts Over (Under) Expenditures		(689,018)	-
Unencumbered Cash - Beginning		599,596	-
Prior Year Cancelled Encumbrances		89,422	-
Unencumbered Cash - Ending	$	-	-

KINGMAN COUNTY, KANSAS
Kansas Fights Addiction Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ -	**12,036**	-	12,036
Reimbursements	1,304	**-**	-	-
Total Receipts	1,304	**12,036**	-	12,036
Expenditures	-	**-**	-	**-**
Receipts Over (Under) Expenditures	1,304	**12,036**		
Unencumbered Cash - Beginning	-	**1,304**		
Unencumbered Cash - Ending	$ 1,304	**13,340**		

KINGMAN COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 280,462	**268,491**	277,554	(9,063)
Delinquent Tax	4,530	**4,030**	-	4,030
Vehicle Tax	34,131	**31,583**	31,214	369
Neighborhood Revitalization Rebate	(14,891)	**(10,841)**	(11,841)	1,000
Transfers In	84,500	**1,796,912**	752,500	1,044,412
Total Receipts	388,732	**2,090,175**	1,049,427	1,040,748
Expenditures				
Bond Principal	220,000	**230,000**	230,000	-
Bond Interest and Fees	165,560	**136,660**	136,660	-
Cash Basis Reserve	-	**-**	697,500	(697,500)
Total Expenditures	385,560	**366,660**	1,064,160	(697,500)
Receipts Over (Under) Expenditures	3,172	**1,723,515**		
Unencumbered Cash - Beginning	26,393	**29,565**		
Unencumbered Cash - Ending	$ 29,565	**1,753,080**		

KINGMAN COUNTY, KANSAS
Capital Project – 2021 Bridges Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	905	**321,107**
State Aid		961,410	**42,475**
Reimbursements		-	**200,000**
Total Receipts		962,315	**563,582**
Expenditures			
Contractual Services		147,143	**12,966**
Capital Outlay		1,475,376	**-**
Transfers Out		-	**1,044,412**
Total Expenditures		1,622,519	**1,057,378**
Receipts Over (Under) Expenditures		(660,204)	**(493,796)**
Unencumbered Cash - Beginning		1,127,667	**467,463**
Prior Year Cancelled Encumbrances		-	**26,333**
Unencumbered Cash - Ending	$	467,463	**-**

KINGMAN COUNTY, KANSAS
Self Insurance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Employee Contributions	$	23,328	**66,215**
Transfers In		825,000	**1,712,200**
Total Receipts		848,328	**1,778,415**
Expenditures			
Health Insurance Premiums		209,640	**495,243**
Health Insurance Claims		195,685	**681,067**
Total Expenditures		405,325	**1,176,310**
Receipts Over (Under) Expenditures		443,003	**602,105**
Unencumbered Cash - Beginning		-	**443,003**
Unencumbered Cash - Ending	$	443,003	**1,045,108**

KINGMAN COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	89,674	**93,154**
Miscellaneous		8,356	**10,004**
Total Receipts		98,030	**103,158**
Expenditures			
Personal Services		89,849	**82,163**
Contractual Services		5,226	**4,536**
Commodities		2,951	**1,530**
Capital Outlay		-	**5,746**
Transfers Out		4	**9,183**
Total Expenditures		98,030	**103,158**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

KINGMAN COUNTY, KANSAS
Prosecutor Training Assistance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	2,676	**1,780**
Expenditures			
Personal Services		555	**3,203**
Contractual Services		1,481	**1,152**
Total Expenditures		2,036	**4,355**
Receipts Over (Under) Expenditures		640	**(2,575)**
Unencumbered Cash - Beginning		9,809	**10,449**
Unencumbered Cash - Ending	$	10,449	**7,874**

KINGMAN COUNTY, KANSAS
Extension Council
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
County Appropriations	$	86,498	**156,498**
KSU Salary Participation		17,660	**30,275**
Educational Services		4,456	**2,624**
Interest and Miscellaneous Income		1,942	**1,638**
Total Receipts		110,556	**191,035**
Expenditures			
Audit, Printing, and Treasury Bond		4,499	**2,500**
Telephone		936	**2,328**
Rent and Utilities		2,763	**2,111**
Postage and Supplies		12,144	**5,105**
Equipment		440	**566**
Transportation		2,366	**1,270**
Subsistence		685	**1,436**
Salaries		90,607	**120,651**
Social Security and Retirement		13,435	**19,472**
Educational Services		4,098	**6,599**
Non Appropriated Funds		5,877	**2,353**
Total Expenditures		137,850	**164,391**
Receipts Over (Under) Expenditures		(27,294)	**26,644**
Unencumbered Cash - Beginning		242,027	**214,733**
Unencumbered Cash - Ending	$	214,733	**241,377**

KINGMAN COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 12,228,857	17,831,988	17,950,488	**12,110,357**
Motor Vehicle 16/20M Tax	57,443	85,333	79,444	**63,332**
RV & Commercial Vehicle Tax	4,824	334,579	332,980	**6,423**
Clearing Fund	-	6,481,363	6,481,363	**-**
Delinquent Real Estate Tax	50,667	250,987	207,786	**93,868**
Delinquent Personal Property Tax	4,477	49,648	51,793	**2,332**
Delinquent 16/20M Tax	24	1,923	1,771	**176**
Other Taxes	160,737	587,754	604,642	**143,849**
Neighborhood Revitalization Program	-	692,039	692,039	**-**
Motor Vehicle Registration	266,334	1,535,981	1,507,856	**294,459**
Excise Tax	25	136	126	**35**
Antique Vehicle	1,938	18,894	17,994	**2,838**
County Wide .075% Sales Tax	-	979,751	979,751	**-**
Total Distributable Funds	12,775,326	28,850,376	28,908,033	**12,717,669**
State Funds				
State Drivers Licenses	-	50,365	49,724	**641**
State Educational Fund	-	127,823	127,823	**-**
State Institutions Building Tax	-	63,912	63,912	**-**
Combined Motor Vehicle Sales Tax	42,391	650,121	651,143	**41,369**
Games Licenses	-	3,834	3,834	**-**
Total State Funds	42,391	896,055	896,436	**42,010**
Subdivision Funds				
Cemetery Districts	-	44,878	44,878	**-**
Cities	-	2,346,010	2,348,961	**(2,951)**
Hospital Districts	-	79,748	79,748	**-**
School Districts	-	5,652,415	5,660,288	**(7,873)**
Townships	-	2,574,196	2,589,848	**(15,652)**
Regional Library	-	114,052	114,052	**-**
Fire Districts	-	20,732	20,732	**-**
Total Subdivision Funds	-	10,832,031	10,858,507	**(26,476)**
Total	$ 12,817,717	40,578,462	40,662,976	**12,733,203**

Schedule 3-2

KINGMAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Agency Funds				
Flexible Spending	$ 3,264	40,006	44,156	**(886)**
District Court	108,988	15,230	14,827	**109,391**
Law Library	22,807	7,494	7,172	**23,129**
Special Prosecutor Trust	11,763	-	1,039	**10,724**
Diversion	172,666	10,775	29,656	**153,785**
Sheriff Equipment	53,650	21,514	36,263	**38,901**
Sheriff Drug Seizure	5,630	4,200	-	**9,830**
County Sheriff	-	34,379	34,379	**-**
Sheriff Commissary	21,103	26,269	22,838	**24,534**
Stray Animal	618	-	618	**-**
Beer License Stamp Fund	-	100	100	**-**
Total Agency Funds	$ 400,489	159,967	191,048	**369,408**