KIOWA COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2024

KIOWA COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2024

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KIOWA COUNTY, KANSAS

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(Municipality and Selected Related Municipal Entities)

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FINANCIAL SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Kiowa County, Kansas
211 E. Florida
Greensburg, KS 67054

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Kiowa County, Kansas (the County), a municipality, and its selected related municipal entities including the Kiowa County Extension Council and the Kiowa County Public Library, as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County and the selected related municipal entities, as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's* (*KMAAG*) regulatory basis of accounting and budget laws as described in Note 1.

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 section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County and the selected related municipal entities, as of December 31, 2024, or changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and the *KMAAG*, 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 regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis schedule of 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 financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the other supplementary information (Schedules 4 and 5 as listed in the table of contents), is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and

was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the 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 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2023, (not presented herein), and have issued our report thereon dated June 26, 2024, which contained an unmodified opinion on the financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2024, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 financial statement or to the 2023 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2023 comparative information is fairly presented in all material respects in relation to the financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1 of the financial statement.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 10, 2025

KIOWA COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Unencumbered Cash Balance 01/01/24	Receipts	Expenditures	Unencumbered Cash Balance 12/31/24	Add Accounts Payable and Encumbrances	Treasurer's Cash Balance 12/31/24
General Fund						
General	$ 1,918,850	$ 2,798,842	$ 3,136,890	$ 1,580,802	$ 91,233	$ 1,672,035
Special Purpose Funds						
Ambulance	32,216	195,122	155,809	71,529	-	71,529
Appraiser	96,795	268,629	290,022	75,402	15,836	91,238
Bio-Terrorism Grant	32,077	9,221	9,048	32,250	-	32,250
Building	721,573	300,000	81,074	940,499	-	940,499
County Clerk's Technology	6,886	917	-	7,803	-	7,803
County Health	214,891	383,423	492,107	106,207	22,579	128,786
COVID-19 Grant	480,740	-	326,206	154,534	-	154,534
Equipment Reserve	922,368	146,282	247,262	821,388	-	821,388
Emergency 911 Phone Service	145,508	75,014	105,605	114,917	-	114,917
Family Planning Grant	22,674	-	7,614	15,060	-	15,060
Fight Addiction	4,698	4,630	-	9,328	-	9,328
K9 Donation	-	250	-	250	-	250
Landfill Closure	811,635	44,812	-	856,447	-	856,447
LSSE Grant	-	99,394	99,394	-	-	-
MIH Grant	-	646,591	504,059	142,532	107,468	250,000
Noxious Weed	87,186	231,843	227,971	91,058	4,085	95,143
Oil & Gas Valuation Depletion Trust	253,346	-	-	253,346	-	253,346
Prosecuting Attorneys' Training	8,756	1,589	896	9,449	-	9,449
Prosecutors' Trust	47,009	-	-	47,009	-	47,009
Register of Deeds' Technology	40,411	3,666	3,461	40,616	-	40,616
Road and Bridge	822,935	2,167,410	2,182,774	807,571	122,243	929,814
Rural Fire District	80,215	220,579	198,769	102,025	1,862	103,887
Sheriff	320,676	1,531,068	1,805,210	46,534	104,152	150,686
Sheriff Donations	543	25	-	568	-	568
Special Law Enforcement Trust	31,210	32,533	21,110	42,633	273	42,906
Special Road and Bridge	1,071,814	1,325,396	455,447	1,941,763	4,685	1,946,448
Special Road Machinery and Equipment	24,806	235,696	49,497	211,005	-	211,005
County Treasurer's Technology	10,349	916	-	11,265	-	11,265
Motor Vehicle Operating	20,575	28,089	28,381	20,283	-	20,283
Women, Infants and Children Grant	38,172	219,248	217,924	39,496	-	39,496
Worthless Check	602	-	-	602	-	602
Total Special Purpose Funds	6,350,666	8,172,343	7,509,640	7,013,369	383,183	7,396,552
Business Funds						
Solid Waste	90,646	292,737	284,052	99,331	9,726	109,057
Health Insurance	1,399,684	757,117	726,920	1,429,881	58,779	1,488,660
Total Business Funds	1,490,330	1,049,854	1,010,972	1,529,212	68,505	1,597,717
Related Municipal Entities						
Kiowa County Extension Council	212,371	151,873	207,327	156,917	-	156,917
Kiowa County Public Library	168,828	132,308	132,181	168,955	8,246	177,201
Total Related Municipal Entities	381,199	284,181	339,508	325,872	8,246	334,118
Total Reporting Entity (excluding Agency Funds and certain Related Municipal Entities) (memorandum only)	$ 10,141,045	$ 12,305,220	$ 11,997,010	$ 10,449,255	$ 551,167	$ 11,000,422
Composition of Cash						
Demand deposits:						
SJN Bank of Kansas					$ 3,323,190	
Peoples State Bank					1,877,813	
Total demand deposits						$ 5,201,003
Time deposits:						
SJN Bank of Kansas					7,514,320	
Haviland State Bank					4,645,255	
Peoples State Bank					1,245,941	
Total time deposits						13,405,516
Certificates of deposit:						
Haviland State Bank					140,000	
Centera Bank					450,000	
Peoples State Bank					642,244	
Total certificates of deposit						1,232,244
Plus deposits in transit						684,077
Less outstanding checks						(308,603)
Change funds						5,618
Total cash						20,219,855
Less Agency Funds per Schedule 3						(9,553,551)
Plus selected Related Municipal Entities						334,118
Total (excluding Agency Funds and certain Related Municipal Entities)						$ 11,000,422

The accompanying Notes to the Financial Statement are an integral part of this statement.

Notes to the Financial Statement

1. Summary of significant accounting policies

Kiowa County, Kansas, (the County) was established in 1886 and is an organized county having the powers, duties and privileges granted to counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Kiowa County (the municipality) and selected related municipal entities. The related municipal entities discussed below are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

The Kiowa County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council was created under K.S.A. 2-601 and is governed by an elected executive board. The County levies taxes for the support of the Council. Kansas State University provides the 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 Kiowa County Public Library operates the County's library and provides services for the residents of Kiowa County. It was created under K.S.A. 12-1218 and has its own Board of Directors, which operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, which also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County.

The related municipal entities discussed below are not included in the County's financial statement but are related municipal entities because they were established to benefit the County and/or its constituents.

The Kiowa County Memorial Hospital Board of Trustees' Fund operates the County's hospital and provides services for the residents of Kiowa County. It was created under K.S.A. 19-4601 and has its own Board of Trustees, which operates independently from the County. The Board of Trustees is responsible for the management and fiscal accountability of the Hospital. The Board is an elected board. The County Commissioners levy taxes for Hospital operations. The Hospital building is titled to the County. Bond issuances for the Hospital's benefit must be approved by the County. The Hospital has a December 31st year end. Separate financial statements have been issued for the Kiowa County Memorial Hospital Board of Trustees' Fund and can be obtained at their offices at 721 W. Kansas Ave., Greensburg, KS 67054.

Southwest Kansas Regional Juvenile Detention Center is a jointly-governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Kiowa County has no equity interest in, nor does the County materially contribute to, the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

1. Summary of significant accounting policies (continued)

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

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

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

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by the County:

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 receipt sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

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

1. Summary of significant accounting policies (continued)

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits, and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the General fund.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to the issuance of general obligation bonds are recorded as receipts in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2024, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

1. Summary of significant accounting policies (continued)

   G. Memorandum totals
   Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

2. Stewardship, compliance and accountability

   A. 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 fund, business funds and internal service funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

   If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County 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 receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year; however, there was a qualifying budget adjustment made to the County Health fund for $51,798 due to additional grant awards received not previously budgeted for.

   The legal level of budgetary control is the fund level. 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 adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

   All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
A legal operating budget is not required for capital projects funds, internal service funds, trust funds and the following special purpose and business funds:

Bio-Terrorism Grant
Building
County Clerk's Technology
COVID-19 Grant
Equipment Reserve
Family Planning Grant
Hospital USDA Bond Reserve
K9 Donation
Landfill Closure
LSSE Grant
MIH Grant
Oil & Gas Valuation Depletion Trust
Prosecuting Attorneys' Training
Prosecutors' Trust
Register of Deeds' Technology
Sheriff Donations
Special Law Enforcement Trust
Special Road Machinery and Equipment
County Treasurer's Technology
Motor Vehicle Operating
Women, Infants and Children Grant
Worthless Check
Health Insurance

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

B. Noncompliance with finance-related legal and contractual provisions
References made herein to the statutes (K.S.A.) are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney, the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2024.

3. Detailed notes on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	$ 5,618
Carrying amount of deposits	20,214,237
Total cash	$ 20,219,855

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 itself, 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 statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 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 designated "peak periods".

At December 31, 2024, the County's carrying amount of deposits was $20,214,237 and the bank balance was $19,838,763. Of the bank balance, 100% was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,452,954 was covered by federal depository insurance, $18,364,264 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $21,545 was unsecured. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	SJN Bank of Kansas	Haviland State Bank	Centera Bank	Peoples State Bank
FDIC coverage	$ 670,485	$ 250,000	$ 250,000	$ 282,469
Pledged securities at market value	12,935,672	4,513,710	2,141,503	1,720,404
Total coverage	$ 13,606,157	$ 4,763,710	$ 2,391,503	$ 2,002,873
Funds on deposit	$ 10,837,510	$ 4,785,255	$ 2,327,813	$ 1,888,185
Funds at risk	$ -	$ 21,545	$ -	$ -

The carrying amount of deposits for the Kiowa County Extension Council, a related municipal entity, was $156,917 and the bank balance was $165,394. All of the $165,394 bank balance was covered by federal depository insurance.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits (continued)
The carrying amount of deposits for the Kiowa County Public Library, a related municipal entity, was $168,955 and the bank balance was $178,672. All of the $178,672 bank balance was covered by federal depository insurance.

Custodial credit risk - investments
Custodial credit risk for an investment 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 of this type at December 31, 2024.

B. Capital projects
Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2024, are as follows:

Projects	Project Authorization	Expenditures to Date	Committed
Low water crossing - 30th Avenue	$ 208,361	$ 208,361	$ -
Moderate Income Housing Grant development project	900,000	504,060	395,940
Engineering for bridge #43	75,000	-	75,000

C. Long-term contractual liabilities
Changes in long-term contractual liabilities for the County for the year ended December 31, 2024, were as follows:

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/24	Additions	Reductions/ Payments	Balance 12/31/24	Interest Paid
Finance leases payable:									
Caterpillar - motorgrader	12/21/20	2.603%	$ 302,985	12/21/26	$ 181,334	$ -	$ -	$ 181,334	$ -
Caterpillar - motorgrader	04/05/21	4.888%	323,844	03/26/27	236,734	-	26,325	210,409	11,835
Caterpillar - motorgrader	07/04/21	5.550%	289,248	06/28/27	216,322	-	21,414	194,908	12,006
Foley track loader	04/21/22	4.466%	257,948	05/06/30	210,724	-	22,924	187,800	12,077
Bobcat compact track loader	11/30/22	6.366%	78,623	11/30/27	63,121	-	5,862	57,259	4,138
Caterpillar - motorgrader	05/02/23	3.570%	487,057	04/27/29	425,839	-	425,839	-	-
Caterpillar - motorgrader	01/23/24	5.990%	270,901	01/31/32	-	270,901	-	270,901	-
Total contractual liabilities					$ 1,334,074	$ 270,901	$ 502,364	$ 1,102,611	$ 40,056

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

	Year						
	2025	2026	2027	2028	2029	2030-2032	Total
Principal:							
Finance leases payable	$ 170,205	$ 235,001	$ 405,535	$ 62,501	$ 66,228	$ 163,141	$ 1,102,611
Interest:							
Finance leases payable	61,665	49,534	39,848	17,499	13,772	16,329	198,647
Total principal and interest	$ 231,870	$ 284,535	$ 445,383	$ 80,000	$ 80,000	$ 179,470	$ 1,301,258

3. Detailed notes on all funds (continued)

C. Long-term contractual liabilities (continued)

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Building	19-120	$ 300,000
General	Equipment Reserve	19-119	55,000
General	Landfill Closure	19-120	30,000
Ambulance	Equipment Reserve	12-110d	20,000
COVID-19 Grant	MIH Grant	12-1663	250,000
Equipment Reserve	LSSE Grant	19-119	22,994
Noxious Weed	Equipment Reserve	19-119	20,000
Road and Bridge	Special Road Machinery and Equipment	68-141g	25,000
Rural Fire District	Equipment Reserve	19-119	25,000
Special Road and Bridge	Special Road Machinery and Equipment	68-141g	150,000
Motor Vehicle Operating	General	8-145	20,575
Solid Waste	Landfill Closure	19-120; 65-3407	12,500
Total			$ 931,069

4. Other information

A. Risk management and self-insurance

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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

The Health Insurance fund (an internal service fund) accounts for the County's payments on uninsured losses. The County transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future catastrophic losses. The County's group stop loss limit at December 31, 2024, is $469,288.

4. Other information (continued)

B. Municipal solid waste landfill

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. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. On September 30, 1997, the County closed the old landfill. In October 2000 the County opened a new landfill. The $1,200,157 reported as landfill closure and post-closure care liability at December 31, 2024, represents the cumulative amount reported to date based on the use of 94.78 percent of the estimated capacity of the landfill's phase one. The County will recognize the remaining estimated cost of closure and post-closure care of $66,163 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 2024. The County estimates approximately 1.27 years remain prior to the closure of the landfill's phase one. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care benefits

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 premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

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, 2024.

D. Compensated absences

The County's policy regarding paid time off permits employees to accumulate paid time off at a rate based on service tenure and scheduled hours worked. The maximum rate is 0.1231 per scheduled hour worked up to 288 hours per year with a maximum carryover of 324 hours. Upon reaching the maximum number of paid time off hours, leave accrual will be changed to extended illness leave and deposited into the employee's extended illness bank until a maximum of 720 hours are attained. Upon termination of employment, employees are entitled to payment for all unused paid time off, and for extended illness bank hours at a rate based on years of service up to 100%. The County's policy is to recognize the costs of paid time off when actually paid.

4. Other information (continued)

E. Defined benefit pension plan

Plan description: The County participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive 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, 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 Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $323,315 for the year ended December 31, 2024.

Net pension liability: At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $2,836,951. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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.

4. Other information (continued)

E. Defined benefit pension plan (continued)

Employees of the selected related municipal entities, the Kiowa County Extension Council and the Kiowa County Public Library, also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entities and their employees. Contributions to the pension plan from the Kiowa County Extension Council were $2,772 for the year ended December 31, 2024, and the Council's proportionate share of the collective net pension liability reported by KPERS was $28,677. Contributions to the pension plan from the Kiowa County Public Library were $5,246 for the year ended December 31, 2024, and the Library's proportionate share of the collective net pension liability reported by KPERS was $49,686.

F. Commitments and contingencies

Commitments

In January 2020, the County entered into a five-year agreement for phone and internet services. In 2022, additional equipment and services were being leased under this agreement, resulting in additional charges. Payments under this agreement for the year ended December 31, 2024, totaled $28,895. There are no future minimum payment requirements for this agreement.

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state passthrough aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2024.

Litigation

The County is a party to various claims, none of which are expected to have a material financial impact on the financial statement.

H. Subsequent events

Subsequent to December 31, 2024, the County entered into a contract for projects totaling $77,350 and accepted bids for the purchase of vehicles and equipment totaling $142,693.

Regulatory Required Supplementary Information

KIOWA COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General	$ 3,403,129	$ -	$ 3,403,129	$ 3,136,890	$ (266,239)
Special Purpose Funds					
Ambulance	210,500	-	210,500	155,809	(54,691)
Appraiser	336,930	-	336,930	290,022	(46,908)
County Health	440,309	51,798	492,107	492,107	-
Emergency 911 Phone Service	228,727	-	228,727	105,605	(123,122)
Fight Addiction	-	-	-	-	-
Noxious Weed	270,579	-	270,579	227,971	(42,608)
Road and Bridge	2,442,743	-	2,442,743	2,182,774	(259,969)
Rural Fire District	249,203	-	249,203	198,769	(50,434)
Sheriff	1,805,210	-	1,805,210	1,805,210	-
Special Road and Bridge	2,218,500	-	2,218,500	455,447	(1,763,053)
Bond and Interest Fund					
Bond and Interest	503,050	-	503,050	-	(503,050)
Business Fund					
Solid Waste	294,054	-	294,054	284,052	(10,002)

General Fund

Fund Description
The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

General government:
- *General and administrative
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Direct election
- *Commons Media Center
- *Employee benefits
- *Community Center
- *Commons Building
- *County storage building
- *Maintenance department
- *Agricultural extension
- *Conservation district
- *County fair
- *Historical records
- *Library
- *Services for elderly
- *Swimming pool
- *Economic development
- *CASA

Public safety:
- *County Attorney
- *County Attorney - diversion
- *District court
- *Emergency Operations Center
- *Weather tower

Health and sanitation:
- *Mental rehabilitation
- *Area mental health

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 2,148,309	$ 2,094,727	$ 1,828,240	$ 266,487
Intergovernmental receipts	21,042	11,158	16,415	(5,257)
Licenses and fees	56,696	50,927	20,000	30,927
Use of money and property	152,013	260,284	10,000	250,284
Other	338,119	361,171	285,000	76,171
Transfers in	20,711	20,575	-	20,575
Total receipts	2,736,890	2,798,842	$ 2,159,655	$ 639,187
Expenditures:				
General government:				
General and administrative	525,068	502,686	$ 823,194	$ (320,508)
County Commission	269,759	348,313	346,980	1,333
County Clerk	216,725	204,285	234,583	(30,298)
County Treasurer	224,112	212,737	230,953	(18,216)
Register of Deeds	122,054	159,926	159,094	832
Direct election	29,924	42,125	52,265	(10,140)
Commons Media Center	60,000	45,000	45,000	-
Employee benefits	3,520	3,332	18,709	(15,377)
Community Center	25,694	12,097	32,120	(20,023)
Commons Building	58,746	40,561	60,000	(19,439)
County storage building	-	-	12,500	(12,500)
Maintenance department	9,759	234,968	236,414	(1,446)
Other agencies - general government	506,000	516,000	506,600	9,400
Public safety:				
County Attorney	193,192	203,413	199,786	3,627
County Attorney - diversion	14,948	7,845	76,188	(68,343)
District court	68,330	81,188	75,000	6,188
Emergency Operations Center	87,591	100,907	123,703	(22,796)
Other agencies - public safety	7,570	7,257	10,790	(3,533)
Health and sanitation:				
Other agencies - health and sanitation	29,788	29,250	29,250	-
Transfers out	178,000	385,000	130,000	255,000
Total expenditures	2,630,780	3,136,890	$ 3,403,129	$ (266,239)
Receipts over (under) expenditures	106,110	(338,048)		
Unencumbered cash, beginning of year	1,812,740	1,918,850		
Unencumbered cash, end of year	$ 1,918,850	$ 1,580,802		

Special Purpose Funds

Fund Descriptions

Special Purpose funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose funds used by Kiowa County, Kansas, are:

Ambulance:
This fund is used to account for monies used for the operation of the Kiowa County EMS.

Appraiser:
This fund is used to account for monies to maintain and operate an office to carry out the appraisal of all taxable property to determine the tax base upon which taxes may be levied within the County.

Bio-Terrorism Grant:
This fund is used to account for grant funds received for the prevention of bio-terrorism.

Building:
This fund is used to account for monies reserved for future capital improvement requirements as deemed necessary by the County Commissioners.

County Clerk's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

County Health:
This fund is used to account for monies to pay for health services provided by the County.

COVID-19 Grant:
This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the Coronavirus Disease 2019 (COVID-19).

Equipment Reserve:
This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

Emergency 911 Phone Service:
This fund is used to account for proceeds received from a tariff imposed by the County which is collected by the telephone service supplier from all telephone service users. The funds are used to pay for the establishment of a service to provide emergency phone support for police, fire, medical and other emergency situations; and to pay for certain ongoing charges, improvements, equipment and physical enhancements.

Family Planning Grant:
This fund is used to account for grants funds received for health services for family planning.

Fight Addiction:
This fund is used to account for grant funds received to fight opioid addiction in the County.

K9 Donation:
This fund is used to account for donations of monies to be used for the Sheriff Department's drug dogs.

(continued)

Special Purpose Funds

(continued)

Landfill Closure:
This fund is used to account for the activities of the County's landfill monitoring programs and future planning for long-term solid waste management programs.

LSSE Grant:
This fund is used to account for grant funds received for the Local Safety and Security Equipment Grant program to improve the accessibility and efficiency of emergency services to the County.

MIH Grant:
This fund is used to account for grant funds received for the Moderate Income Housing Grant program development project.

Noxious Weed:
This fund is used to account for monies used in the control of the spread of and eradication of noxious weeds in the County.

Oil & Gas Valuation Depletion Trust:
This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's General fund as oil and gas reserves decline resulting in a decrease in valuation.

Prosecuting Attorneys' Training:
This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

Prosecutors' Trust:
This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for criminal prosecution purposes and costs related thereto.

Register of Deeds' Technology:
This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

Road and Bridge:
This fund is used to account for monies used in the operation of the Road and Bridge department, which is responsible for the building and maintenance of roads and bridges in Kiowa County.

Rural Fire District:
This fund is used to account for monies needed to carry out the operations of the Rural Fire department.

Sheriff:
This fund is used to account for the operation of the Sheriff department and County jail.

Sheriff Donations:
This fund is used to account for donations of monies for use by the Sheriff's department.

(continued)

Special Purpose Funds

(continued)

Special Law Enforcement Trust:
This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

Special Road and Bridge:
This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Road Machinery and Equipment:
This fund is used to account for monies from the Road and Bridge funds to be used for purchasing construction equipment for the Road and Bridge department or building bridges within Kiowa County.

County Treasurer's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

Motor Vehicle Operating:
This fund is used to account for funds received from the registration fees collected for the State of Kansas motor vehicle department. The funds are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The funds are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Women, Infants and Children Grant:
This fund is used to account for grant monies for the Women, Infants and Children program in the County.

Worthless Check:
This fund is used to account for fees collected on worthless checks which are to help fund the normal operating expenses of the County Attorney's office.

Note: The County budgets all special purpose funds except for the Bio-Terrorism Grant; Building; County Clerk's Technology; COVID-19 Grant; Equipment Reserve; Family Planning Grant; K9 Donation; Landfill Closure; LSSE Grant; MIH Grant; Oil & Gas Valuation Depletion Trust; Prosecuting Attorneys' Training; Prosecutors' Trust; Register of Deeds' Technology; Sheriff Donations; Special Law Enforcement Trust; Special Road Machinery and Equipment; County Treasurer's Technology; Motor Vehicle Operating; Women, Infants and Children Grant; and Worthless Check funds.

KIOWA COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 189,757	$ 184,889	$ 186,783	$ (1,894)
Motor vehicle	8,308	8,807	7,979	828
Delinquent property	1,078	1,426	-	1,426
Total receipts	199,143	195,122	$ 194,762	$ 360
Expenditures:				
Health and sanitation:				
Contractual	164,637	135,809	$ 210,500	$ (74,691)
Transfers out	20,881	20,000	-	20,000
Total expenditures	185,518	155,809	$ 210,500	$ (54,691)
Receipts over expenditures	13,625	39,313		
Unencumbered cash, beginning of year	18,591	32,216		
Unencumbered cash, end of year	$ 32,216	$ 71,529		

KIOWA COUNTY, KANSAS
Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 236,783	$ 252,320	$ 253,684	$ (1,364)
Motor vehicle	10,069	10,524	9,854	670
Delinquent property	1,372	1,969	-	1,969
Other	2,694	3,816	-	3,816
Total receipts	250,918	268,629	$ 263,538	$ 5,091
Expenditures:				
Appraiser:				
Personnel	136,400	143,125	$ 152,028	$ (8,903)
Health insurance	43,583	44,765	40,041	4,724
Benefits and payroll taxes	27,103	30,118	26,118	4,000
Contractual	23,034	23,756	43,200	(19,444)
Commodities	7,922	7,313	18,000	(10,687)
Capital outlay	-	-	10,000	(10,000)
Total Appraiser	238,042	249,077	289,387	(40,310)
GIS:				
Personnel	31,417	33,300	32,889	411
Benefits and payroll taxes	-	-	5,654	(5,654)
Capital outlay	7,040	7,645	9,000	(1,355)
Total GIS	38,457	40,945	47,543	(6,598)
Transfers out	10,000	-	-	-
Total expenditures	286,499	290,022	$ 336,930	$ (46,908)
Receipts under expenditures	(35,581)	(21,393)		
Unencumbered cash, beginning of year	132,376	96,795		
Unencumbered cash, end of year	$ 96,795	$ 75,402		

KIOWA COUNTY, KANSAS
Bio-Terrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 9,249	$ 9,221
Expenditures:		
Public safety:		
Commodities	4,200	9,048
Receipts over expenditures	5,049	173
Unencumbered cash, beginning of year	27,028	32,077
Unencumbered cash, end of year	$ 32,077	$ 32,250

KIOWA COUNTY, KANSAS
Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 100,000	$ 300,000
Expenditures:		
General government:		
Capital outlay	192,999	81,074
Receipts over (under) expenditures	(92,999)	218,926
Unencumbered cash, beginning of year	814,572	721,573
Unencumbered cash, end of year	$ 721,573	$ 940,499

KIOWA COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,062	$ 917
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,062	917
Unencumbered cash, beginning of year	5,824	6,886
Unencumbered cash, end of year	$ 6,886	$ 7,803

KIOWA COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 195,589	$ 195,348	$ 197,383	$ (2,035)
Motor vehicle	8,754	9,046	8,226	820
Delinquent property	1,137	1,551	-	1,551
Intergovernmental receipts	50,972	81,713	81,798	(85)
Licenses and fees	71,425	95,765	40,000	55,765
Total receipts	327,877	383,423	$ 327,407	$ 56,016
Expenditures:				
Health and sanitation:				
Personnel	222,708	233,232	$ 242,714	$ (9,482)
Health insurance	73,200	75,308	65,897	9,411
Benefits and payroll taxes	37,962	43,216	41,698	1,518
Contractual	40,642	47,366	40,000	7,366
Commodities	64,677	92,985	91,798	1,187
Capital outlay	-	-	10,000	(10,000)
Total expenditures	439,189	492,107	$ 492,107	$ -
Receipts under expenditures	(111,312)	(108,684)		
Unencumbered cash, beginning of year	326,203	214,891		
Unencumbered cash, end of year	$ 214,891	$ 106,207		

KIOWA COUNTY, KANSAS
COVID-19 Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
General government:		
Contractual	-	76,206
Transfers out	-	250,000
Total expenditures	-	326,206
Receipts under expenditures	-	(326,206)
Unencumbered cash, beginning of year	480,740	480,740
Unencumbered cash, end of year	$ 480,740	$ 154,534

KIOWA COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ 24,098
Transfers in	78,881	120,000
Donations	-	2,184
Total receipts	78,881	146,282
Expenditures:		
General government:		
Capital outlay	160,683	224,268
Transfers out	-	22,994
Total expenditures	160,683	247,262
Receipts under expenditures	(81,802)	(100,980)
Unencumbered cash, beginning of year	1,004,170	922,368
Unencumbered cash, end of year	$ 922,368	$ 821,388

KIOWA COUNTY, KANSAS
Emergency 911 Phone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Fees	$ 59,951	$ 75,014	$ 50,000	$ 25,014
Expenditures:				
Public safety:				
Contractual	71,344	105,605	$ 228,727	$ (123,122)
Receipts under expenditures	(11,393)	(30,591)		
Unencumbered cash, beginning of year	156,901	145,508		
Unencumbered cash, end of year	$ 145,508	$ 114,917		

KIOWA COUNTY, KANSAS
Family Planning Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 8,354	$ -
Expenditures:		
Health and sanitation:		
Commodities	-	7,614
Receipts over (under) expenditures	8,354	(7,614)
Unencumbered cash, beginning of year	14,320	22,674
Unencumbered cash, end of year	$ 22,674	$ 15,060

KIOWA COUNTY, KANSAS
Fight Addiction Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 4,239	$ 4,630	$ -	$ 4,630
Expenditures:				
Health and sanitation:				
Commodities	-	-	$ -	$ -
Receipts over expenditures	4,239	4,630		
Unencumbered cash, beginning of year	459	4,698		
Unencumbered cash, end of year	$ 4,698	$ 9,328		

KIOWA COUNTY, KANSAS
K9 Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ -	$ 250
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	-	250
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 250

KIOWA COUNTY, KANSAS
Landfill Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 3,643	$ 2,312
Transfers in	30,000	42,500
Total receipts	33,643	44,812
Expenditures:		
Health and sanitation:		
Contractual	-	-
Receipts over expenditures	33,643	44,812
Unencumbered cash, beginning of year	777,992	811,635
Unencumbered cash, end of year	$ 811,635	$ 856,447

KIOWA COUNTY, KANSAS
LSSE Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 76,400
Transfers in	-	22,994
Total receipts	-	99,394
Expenditures:		
General government:		
Capital outlay	-	99,394
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

KIOWA COUNTY, KANSAS
MIH Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ 396,591
Transfers in	-	250,000
Total receipts	-	646,591
Expenditures:		
General government:		
Capital outlay	-	504,059
Receipts over expenditures	-	142,532
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 142,532

KIOWA COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 192,307	$ 218,912	$ 221,167	$ (2,255)
Motor vehicle	7,659	8,224	8,087	137
Delinquent property	1,093	1,681	-	1,681
Other	315	3,026	-	3,026
Total receipts	201,374	231,843	$ 229,254	$ 2,589
Expenditures:				
Public works:				
Personnel	92,194	90,603	$ 98,576	$ (7,973)
Health insurance	21,284	11,632	22,491	(10,859)
Benefits and payroll taxes	16,349	16,203	17,012	(809)
Contractual	23,103	14,295	17,000	(2,705)
Commodities	59,343	75,238	77,000	(1,762)
Capital outlay	7	-	15,000	(15,000)
Contingency	-	-	23,500	(23,500)
Transfers out	-	20,000	-	20,000
Total expenditures	212,280	227,971	$ 270,579	$ (42,608)
Receipts over (under) expenditures	(10,906)	3,872		
Unencumbered cash, beginning of year	98,092	87,186		
Unencumbered cash, end of year	$ 87,186	$ 91,058		

KIOWA COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
Transfers out	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	253,346	253,346
Unencumbered cash, end of year	$ 253,346	$ 253,346

KIOWA COUNTY, KANSAS
Prosecuting Attorneys' Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,602	$ 1,589
Expenditures:		
Public safety:		
Contractual	1,016	896
Receipts over expenditures	586	693
Unencumbered cash, beginning of year	8,170	8,756
Unencumbered cash, end of year	$ 8,756	$ 9,449

KIOWA COUNTY, KANSAS
Prosecutors' Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ -
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	47,009	47,009
Unencumbered cash, end of year	$ 47,009	$ 47,009

KIOWA COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 4,248	$ 3,666
Expenditures:		
General government:		
Capital outlay	8,389	3,461
Receipts over (under) expenditures	(4,141)	205
Unencumbered cash, beginning of year	44,552	40,411
Unencumbered cash, end of year	$ 40,411	$ 40,616

KIOWA COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,510,653	$ 1,573,949	$ 1,588,862	$ (14,913)
Motor vehicle	55,860	65,371	63,442	1,929
Delinquent property	8,045	12,128	-	12,128
Intergovernmental receipts	294,501	300,138	291,069	9,069
Contract proceeds	215,000	215,000	215,000	-
Other	975	824	-	824
Total receipts	2,085,034	2,167,410	$ 2,158,373	$ 9,037
Expenditures:				
Public works:				
Personnel	764,394	840,316	$ 891,857	$ (51,541)
Health insurance	251,935	249,764	305,165	(55,401)
Benefits and payroll taxes	129,737	147,922	153,221	(5,299)
Contractual	124,225	138,412	157,500	(19,088)
Commodities	485,813	559,448	595,000	(35,552)
Capital outlay	126,016	221,912	340,000	(118,088)
Transfers out	-	25,000	-	25,000
Total expenditures	1,882,120	2,182,774	$ 2,442,743	$ (259,969)
Receipts over (under) expenditures	202,914	(15,364)		
Unencumbered cash, beginning of year	620,021	822,935		
Unencumbered cash, end of year	$ 822,935	$ 807,571		

KIOWA COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 152,611	$ 213,958	$ 214,946	$ (988)
Motor vehicle	5,240	5,462	4,939	523
Delinquent property	626	1,159	-	1,159
Total receipts	158,477	220,579	$ 219,885	$ 694
Expenditures:				
Public safety:				
Personnel	38,290	37,765	$ 47,000	$ (9,235)
Benefits and payroll taxes	4,115	3,503	-	3,503
Contractual	44,433	42,250	33,000	9,250
Commodities	43,851	34,105	40,000	(5,895)
Capital outlay	19,858	56,146	104,203	(48,057)
Transfers out	-	25,000	25,000	-
Total expenditures	150,547	198,769	$ 249,203	$ (50,434)
Receipts over expenditures	7,930	21,810		
Unencumbered cash, beginning of year	72,285	80,215		
Unencumbered cash, end of year	$ 80,215	$ 102,025		

KIOWA COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,444,948	$ 1,429,118	$ 1,444,267	$ (15,149)
Motor vehicle	71,049	68,323	60,782	7,541
Delinquent property	9,063	11,636	-	11,636
Intergovernmental receipts	48,166	16,800	45,000	(28,200)
Licenses and fees	1,915	5,191	-	5,191
Total receipts	1,575,141	1,531,068	$ 1,550,049	$ (18,981)
Expenditures:				
Public safety:				
Sheriff:				
Personnel	717,293	747,529	$ 750,358	$ (2,829)
Health insurance	189,359	177,803	177,803	-
Benefits and payroll taxes	119,926	133,344	128,912	4,432
Contractual	190,732	187,649	160,000	27,649
Commodities	83,411	77,745	70,000	7,745
Capital outlay	34,968	16,011	35,000	(18,989)
Total Sheriff	1,335,689	1,340,081	1,322,073	18,008
Sheriff - jail:				
Personnel	222,811	246,639	233,423	13,216
Health insurance	78,390	66,645	73,612	(6,967)
Benefits and payroll taxes	37,842	43,308	40,102	3,206
Contractual	54,881	66,949	100,000	(33,051)
Commodities	28,938	38,055	30,000	8,055
Capital outlay	1,675	3,533	6,000	(2,467)
Total Sheriff - jail	424,537	465,129	483,137	(18,008)
Total expenditures	1,760,226	1,805,210	$ 1,805,210	$ -
Receipts under expenditures	(185,085)	(274,142)		
Unencumbered cash, beginning of year	505,761	320,676		
Unencumbered cash, end of year	$ 320,676	$ 46,534		

KIOWA COUNTY, KANSAS
Sheriff Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 100	$ 25
Expenditures:		
Public safety:		
Commodities	505	-
Receipts over (under) expenditures	(405)	25
Unencumbered cash, beginning of year	948	543
Unencumbered cash, end of year	$ 543	$ 568

KIOWA COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 730	$ 32,533
Expenditures:		
Public safety:		
Commodities	25,387	21,110
Receipts over (under) expenditures	(24,657)	11,423
Unencumbered cash, beginning of year	55,867	31,210
Unencumbered cash, end of year	$ 31,210	$ 42,633

KIOWA COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,126,872	$ 1,074,169	$ 1,085,519	$ (11,350)
Motor vehicle	45,372	50,179	47,403	2,776
Delinquent property	5,984	8,163	-	8,163
Intergovernmental receipts	47,880	192,234	-	192,234
Other	-	651	-	651
Total receipts	1,226,108	1,325,396	$ 1,132,922	$ 192,474
Expenditures:				
Public works:				
Contractual	22,483	6,787	$ 108,500	$ (101,713)
Commodities	177,965	133,001	425,000	(291,999)
Capital outlay	880,288	165,659	1,535,000	(1,369,341)
Transfer out	-	150,000	150,000	-
Total expenditures	1,080,736	455,447	$ 2,218,500	$ (1,763,053)
Receipts over expenditures	145,372	869,949		
Unencumbered cash, beginning of year	926,442	1,071,814		
Unencumbered cash, end of year	$ 1,071,814	$ 1,941,763		

KIOWA COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ 60,696
Transfers in	-	175,000
Total receipts	-	235,696
Expenditures:		
Public works:		
Capital outlay	298,659	49,497
Receipts over (under) expenditures	(298,659)	186,199
Unencumbered cash, beginning of year	323,465	24,806
Unencumbered cash, end of year	$ 24,806	$ 211,005

KIOWA COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,062	$ 916
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,062	916
Unencumbered cash, beginning of year	9,287	10,349
Unencumbered cash, end of year	$ 10,349	$ 11,265

KIOWA COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 27,103	$ 28,089
Expenditures:		
General government:		
Personnel	4,848	5,380
Commodities	1,680	2,426
Transfers out	20,698	20,575
Total expenditures	27,226	28,381
Receipts under expenditures	(123)	(292)
Unencumbered cash, beginning of year	20,698	20,575
Unencumbered cash, end of year	$ 20,575	$ 20,283

KIOWA COUNTY, KANSAS
Women, Infants and Children Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 203,491	$ 219,248
Expenditures:		
Health and sanitation:		
Commodities	197,993	217,924
Receipts over expenditures	5,498	1,324
Unencumbered cash, beginning of year	32,674	38,172
Unencumbered cash, end of year	$ 38,172	$ 39,496

KIOWA COUNTY, KANSAS
Worthless Check Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ -	$ -
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	602	602
Unencumbered cash, end of year	$ 602	$ 602

Bond and Interest Fund

Fund Description

The Bond and Interest fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

KIOWA COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Hospital reimbursement	$ 1,332,969	$ -	$ 299,734	$ (299,734)
Transfers in	117,802	-	-	-
Total receipts	1,450,771	-	$ 299,734	$ (299,734)
Expenditures:				
General government:				
Hospital revenue bond	1,450,771	-	$ 503,050	$ (503,050)
Transfers out	13	-	-	-
Total expenditures	1,450,784	-	$ 503,050	$ (503,050)
Receipts under expenditures	(13)	-		
Unencumbered cash, beginning of year	13	-		
Unencumbered cash, end of year	$ -	$ -		

Business Funds

Fund Description

The Business funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County Commissioners is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commissioners have decided that periodic determination of net income is appropriate for accountability purposes.

The Business funds used by Kiowa County, Kansas, are:

Solid Waste:

This fund is used to account for the activities of the County's landfill operations.

Health Insurance:

This fund is an internal service fund used to account for monies for the employee health costs. Note: The County does not budget for this fund.

KIOWA COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 211,902	$ 269,017	$ 271,799	$ (2,782)
Motor vehicle	10,383	9,764	8,912	852
Delinquent property	1,318	1,982	-	1,982
User fees	15,500	11,974	-	11,974
Total receipts	239,103	292,737	$ 280,711	$ 12,026
Expenditures:				
Health and sanitation:				
Personnel	92,572	91,153	$ 101,324	$ (10,171)
Health insurance	54,257	55,945	55,246	699
Benefits and payroll taxes	14,319	15,726	17,484	(1,758)
Contractual	18,804	33,527	40,000	(6,473)
Commodities	27,184	40,201	45,000	(4,799)
Capital outlay	36,126	35,000	35,000	-
Transfers out	-	12,500	-	12,500
Total expenditures	243,262	284,052	$ 294,054	$ (10,002)
Receipts over (under) expenditures	(4,159)	8,685		
Unencumbered cash, beginning of year	94,805	90,646		
Unencumbered cash, end of year	$ 90,646	$ 99,331		

KIOWA COUNTY, KANSAS
Health Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Premiums	$ 687,970	$ 741,876
Use of money and property	13,111	15,241
Total receipts	701,081	757,117
Expenditures:		
General government:		
Claims paid	747,887	726,920
Receipts over (under) expenditures	(46,806)	30,197
Unencumbered cash, beginning of year	1,446,490	1,399,684
Unencumbered cash, end of year	$ 1,399,684	$ 1,429,881

Related Municipal Entities

Fund Description

Related municipal entities are legally separate from the County. Each related municipal entity has a December 31st year end. Neither related municipal entity is subject to a legally adopted annual operating budget; however, internal operating budget information is presented for the Kiowa County Extension Council.

The related municipal entities included by Kiowa County, Kansas, are:

Kiowa County Extension Council:

The Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected board. The County levies taxes for the support of the Council. Kansas State University provides the 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.

Kiowa County Public Library:

The Library Board operates the County's libraries and provides services for the residents of Kiowa County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library buildings are titled to the County. Bond issuances for the Library's benefit must be approved by the County.

KIOWA COUNTY, KANSAS
Kiowa County Extension Council
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Internal Budget*	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 130,470	$ 149,410	$ 203,804	$ (54,394)
Use of money and property	-	80	-	80
Other	1,290	2,383	-	2,383
Total receipts	131,760	151,873	$ 203,804	$ (51,931)
Expenditures:				
Culture and recreation:				
Personnel	60,194	131,186	$ 178,000	$ (46,814)
Contractual	3,458	4,086	7,000	(2,914)
Commodities	7,523	18,332	25,804	(7,472)
Capital outlay	1,881	53,723	5,000	48,723
Total expenditures	73,056	207,327	$ 215,804	$ (8,477)
Receipts over (under) expenditures	58,704	(55,454)		
Unencumbered cash, beginning of year	153,667	212,371		
Unencumbered cash, end of year	$ 212,371	$ 156,917		

* Note: This is an internal operating budget only. The Extension Council is not subject to a legal budget.

KIOWA COUNTY, KANSAS
Kiowa County Public Library
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 130,674	$ 130,300
Licenses and fees	726	707
Use of money and property	416	512
Other	2,141	789
Total receipts	133,957	132,308
Expenditures:		
Culture and recreation:		
Personnel	81,119	106,481
Benefits and payroll taxes	11,554	-
Contractual	3,122	3,505
Commodities	22,847	22,195
Total expenditures	118,642	132,181
Receipts over expenditures	15,315	127
Unencumbered cash, beginning of year	153,513	168,828
Unencumbered cash, end of year	$ 168,828	$ 168,955

Agency Funds

Fund Description
The Agency funds are used to account for assets held by the County as an agent for other funds.

The Agency funds used by Kiowa County, Kansas, are:

District Court:
This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Law Library:
This fund is used to account for funds used in the operation of the County's law library.

County Health Aid:
This fund is used to account for gifts received from donors whom have specifically restricted the use of the funds to be allocated at the discretion of the County Health Administrators.

County Health Kids Count:
This fund is used to account for funds received from participating agencies to provide services to families in crisis and youth at risk.

Sheriff Special Investigations:
This fund is used to account for special investigations' transactions by the Sheriff's department.

Sheriff Inmate:
This fund is used to account for monies held in trust for inmates. It is also used to account for the commissary transactions prior to forwarding profits to the County's General fund.

County Treasurer – Driver's License:
This fund is used to account for processing of driver's licenses by the County Treasurer's office.

County Treasurer – Heritage Trust Fund:
This fund is used to account for fees allocated to the Heritage Trust Fund from mortgage registration fees.

County Treasurer – Inmate Trust Fund:
This fund is used to account for monies held in trust for inmates.

County Treasurer – Wildlife and Parks:
This fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: annual camping permits, archery permits, fish and game licenses, waterfowl stamps, turkey licenses, boat permits, rattlesnake permits and trout permits. The fees collected are remitted to the State of Kansas.

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:
This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

(continued)

Agency Funds

(continued)

County Treasurer – Tax Collections:

This fund is used to account for collections of County taxes. The funds included are: current tax, protested tax, advanced tax, 16/20M vehicle tax, commercial motor vehicle tax, motor vehicle registration tax, recreational vehicle tax, mineral production tax, rental and excise tax, and delinquent tax.

County Treasurer – Tax Distributions:

This fund is used to account for distribution of County taxes collected to the various taxing entities in the County. Distributions are made in January, March, June, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

KIOWA COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

	Cash Balance 01/01/24	Receipts	Disburse-ments	Cash Balance 12/31/24
Agency Funds:				
District Court	$ 63,131	$ 18,333	$ 18,510	$ 62,954
Law Library	108,045	5,578	7,343	106,280
County Health Aid	5,641	-	-	5,641
County Health Kids Count	12,153	3,030	3,438	11,745
Sheriff Special Investigations	2,125	-	70	2,055
Sheriff Inmate	11,305	88,775	95,213	4,867
County Treasurer:				
Driver's License	928	16,654	15,914	1,668
Heritage Trust Fund	499	1,833	1,885	447
Inmate Trust Fund	32,957	6,991	-	39,948
Wildlife and Parks	42	1,467	1,443	66
Motor Vehicle Fees and Sales Tax Collections	10,394	709,988	698,335	22,047
Tax Collections	9,424,736	13,163,459	13,292,362	9,295,833
Tax Distributions	-	6,438,327	6,438,327	-
Total	$ 9,671,956	$ 20,454,435	$ 20,572,840	$ 9,553,551

Other Supplementary Information

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,732,517	$ 1,633,361	$ 1,645,566	$ (12,205)
Motor vehicle	76,941	83,051	72,674	10,377
Delinquent property	9,874	14,617	-	14,617
Interest and fees:				
Delinquent	15,881	41,839	10,000	31,839
Local sales	313,096	321,859	100,000	221,859
Total taxes	2,148,309	2,094,727	1,828,240	266,487
Intergovernmental receipts:				
State grants	80	80	-	80
Local alcoholic liquor	-	-	1,415	(1,415)
Mineral production tax	20,962	11,078	15,000	(3,922)
Total intergovernmental receipts	21,042	11,158	16,415	(5,257)
Licenses and fees:				
Officers' fees	56,696	50,927	20,000	30,927
Use of money and property:				
Interest on investments	152,013	260,284	10,000	250,284
Other:				
Contract proceeds	285,000	285,000	285,000	-
Other	53,119	76,171	-	76,171
Total other	338,119	361,171	285,000	76,171
Transfers in	20,711	20,575	-	20,575
Total receipts	**$ 2,736,890**	**$ 2,798,842**	**$ 2,159,655**	**$ 639,187**
Expenditures:				
General government:				
General and administrative:				
Personnel	$ 163,468	$ 85,010	$ 84,000	$ 1,010
Health insurance	68,262	17,943	25,099	(7,156)
Benefits and payroll taxes	25,893	15,354	14,432	922
Contractual	223,847	229,014	230,000	(986)
Commodities	25,563	8,765	8,400	365
Capital outlay	18,035	18,752	35,000	(16,248)
Contingencies	-	127,848	426,263	(298,415)
Total general and administrative	525,068	502,686	823,194	(320,508)

(continued)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
County Commission:				
Personnel	$ 103,032	$ 135,824	$ 68,631	$ 67,193
Health insurance	52,607	53,068	47,821	5,247
Benefits and payroll taxes	16,393	17,203	11,791	5,412
Contractual	96,174	136,181	179,737	(43,556)
Commodities	353	4,817	29,000	(24,183)
Capital outlay	1,200	1,220	10,000	(8,780)
Total County Commission	269,759	348,313	346,980	1,333
County Clerk:				
Personnel	129,448	106,262	141,736	(35,474)
Health insurance	53,254	54,360	56,979	(2,619)
Benefits and payroll taxes	26,248	29,362	26,178	3,184
Contractual	1,068	5,479	3,060	2,419
Commodities	6,707	8,088	4,590	3,498
Capital outlay	-	734	2,040	(1,306)
Total County Clerk	216,725	204,285	234,583	(30,298)
County Treasurer:				
Personnel	139,024	134,560	145,189	(10,629)
Health insurance	52,607	42,990	47,821	(4,831)
Benefits and payroll taxes	23,872	24,338	24,943	(605)
Contractual	5,770	7,190	6,900	290
Commodities	2,839	3,659	6,100	(2,441)
Total County Treasurer	224,112	212,737	230,953	(18,216)
Register of Deeds:				
Personnel	89,096	94,251	99,587	(5,336)
Health insurance	8,718	42,291	25,098	17,193
Benefits and payroll taxes	14,990	16,499	17,109	(610)
Contractual	5,800	5,992	7,900	(1,908)
Commodities	3,450	893	5,400	(4,507)
Capital outlay	-	-	4,000	(4,000)
Total Register of Deeds	122,054	159,926	159,094	832
Direct election:				
Personnel	11,319	11,819	23,545	(11,726)
Contractual	5,081	4,387	7,000	(2,613)
Commodities	12,681	25,919	16,720	9,199
Capital outlay	843	-	5,000	(5,000)
Total direct election	29,924	42,125	52,265	(10,140)

(continued)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
Commons Media Center:				
Contractual	$ 60,000	$ 45,000	$ 45,000	$ -
Employee benefits:				
Health insurance	3,096	2,909	18,709	(15,800)
Other	424	423	-	423
Total employee benefits	3,520	3,332	18,709	(15,377)
Community Center:				
Contractual	25,344	11,803	17,000	(5,197)
Commodities	350	294	10,120	(9,826)
Capital outlay	-	-	5,000	(5,000)
Total Community Center	25,694	12,097	32,120	(20,023)
Commons Building:				
Contractual	54,813	37,256	50,000	(12,744)
Commodities	3,450	3,305	5,000	(1,695)
Capital outlay	483	-	5,000	(5,000)
Total Commons Building	58,746	40,561	60,000	(19,439)
County storage building:				
Contractual	-	-	10,000	(10,000)
Commodities	-	-	2,500	(2,500)
Total County storage building	-	-	12,500	(12,500)
Maintenance department:				
Personnel	5,400	96,502	99,383	(2,881)
Health insurance	3,530	55,945	49,957	5,988
Benefits and payroll taxes	829	14,833	17,074	(2,241)
Contractual	-	47,380	40,000	7,380
Commodities	-	20,308	20,000	308
Capital outlay	-	-	10,000	(10,000)
Total maintenance department	9,759	234,968	236,414	(1,446)

(continued)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
Other agencies:				
Agricultural extension	$ 126,000	$ 126,000	$ 126,000	$ -
Conservation district	15,000	25,000	15,000	10,000
County fair	25,000	25,000	25,000	-
Historical records	45,000	45,000	45,000	-
Library	130,000	130,000	130,000	-
Services for elderly	82,000	82,000	82,000	-
Swimming pool	10,000	10,000	10,000	-
Economic development	73,000	73,000	73,000	-
CASA	-	-	600	(600)
Total other agencies	506,000	516,000	506,600	9,400
Total general government	**2,051,361**	**2,322,030**	**2,758,412**	**(436,382)**
Public safety:				
County Attorney:				
Personnel	121,116	128,234	128,072	162
Health insurance	44,664	45,915	41,039	4,876
Benefits and payroll taxes	20,526	22,794	22,003	791
Contractual	6,886	6,470	4,572	1,898
Commodities	-	-	2,100	(2,100)
Capital outlay	-	-	2,000	(2,000)
Total County Attorney	193,192	203,413	199,786	3,627
County Attorney - diversion:				
Contractual	14,948	7,845	12,193	(4,348)
Commodities	-	-	2,500	(2,500)
Capital outlay	-	-	61,495	(61,495)
Total County Attorney - diversion	14,948	7,845	76,188	(68,343)
District court:				
Contractual	49,600	65,260	66,900	(1,640)
Commodities	18,730	15,558	3,600	11,958
Capital outlay	-	370	4,500	(4,130)
Total district court	68,330	81,188	75,000	6,188

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
(continued)				
Expenditures (continued):				
Emergency Operations Center:				
Personnel	$ 45,402	$ 48,619	$ 51,000	$ (2,381)
Health insurance	17,536	17,943	15,941	2,002
Benefits and payroll taxes	7,579	8,226	8,762	(536)
Contractual	5,977	13,576	15,000	(1,424)
Commodities	7,781	9,894	15,000	(5,106)
Capital outlay	3,316	2,649	18,000	(15,351)
Total Emergency Operations Center	87,591	100,907	123,703	(22,796)
Other agencies:				
Weather tower	7,570	7,257	10,790	(3,533)
Total public safety	**371,631**	**400,610**	**485,467**	**(84,857)**
Health and sanitation:				
Other agencies:				
Mental rehabilitation	2,750	3,000	3,000	-
Area mental health	27,038	26,250	26,250	-
Total other agencies	29,788	29,250	29,250	-
Total health and sanitation	**29,788**	**29,250**	**29,250**	**-**
Transfers out	**178,000**	**385,000**	**130,000**	**255,000**
Total expenditures	**$ 2,630,780**	**$ 3,136,890**	**$ 3,403,129**	**$ (266,239)**

KIOWA COUNTY, KANSAS
Reconciliation of 2023 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2024

2023 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 13,485,910
Supplemental tax roll		10,058
2023 taxes abated		(26,505)
2023 tax roll as adjusted		$ 13,469,463
2023 Tax Roll Accounted For:		
2023 current tax collections		$ 13,296,191
Delinquent taxes:		
Personal property tax warrants	$ 39,062	
Real estate taxes	134,210	173,272
2023 total tax roll		$ 13,469,463