Neosho County, Kansas

Regulatory Basis
Financial Statement
December 31, 2023

Independent Auditor's Report 1-3

FINANCIAL SECTION

Statement 1
Summary Statement of Receipts, Expenditures, and Unencumbered Cash 4-5

Notes to the Financial Statement 6-17

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1
Summary of Expenditures – Actual and Budget 18

Schedule 2
Schedule of Receipts and Expenditures – Actual and Budget
2 – 1 General 19-22

Special Purpose Funds
2 – 2 Ambulance Sales Tax 23
2 – 3 Health Department 24
2 – 4 Law Enforcement /EMS 25
2 – 5 Road and Bridge 26
2 – 6 Special Alcohol Program 27
2 – 7 Special Bridge 28
2 – 8 Special Park and Recreation 29
2 – 9 Special Equipment Reserve 30
2 – 10 Special Auto 31
2 – 11 Special Highway 32
2 – 12 Special Machinery 33
2 – 13 Prosecuting Attorney Training 34
2 – 14 Register of Deeds Technology 35
2 – 15 C.E.R.T. Grant 36
2 – 16 Law Enforcement Body Cam 37
2 – 17 County Clerk Technology 38
2 – 18 County Treasurer Technology 39
2 – 19 Fish and Game Prosecuting Fee 40
2 – 20 CDBG Udall Road Grant 41
2 – 21 LEPC Grant 42
2 – 22 Resourcing Typing Grant 43
2 – 23 American Rescue Plan 44
2 – 24 Noxious Weed Grant 45
2 – 25 Hazardous Material Grant 46
2 – 26 Solid Waste Implementation Grant 47
2 – 27 Ash Grove Litigation Reserve 48
2 – 28 Wind Farm Contribution 49

Schedule 2, Continued

Special Purpose Funds

2 – 29 Emergency Telephone Service 50
2 – 30 Wireless Emergency Telephone Service 51
2 – 31 Emergency Telephone Grant 52
2 – 32 Noxious Weed – Capital Outlay 53
2 – 33 MV Open Records 54
2 – 34 Municipalities Fight Addiction 55
2 – 35 LEOP Review and Update 56

Bond and Interest Fund

2 – 36 Shaw/ Elk Road Bond and Interest 57

Business Funds

2 – 37 Solid Waste 58

Trust Funds

2 – 38 CBDG Micro Loan 59

Schedule 3

Summary of Receipts and Disbursements – Agency Funds 60-61

JAMES GORDON & ASSOCIATES CPA, P.A.
1960 KIMBALL AVE. SUITE 400
P.O. BOX 728
MANHATTAN, KS 66505
785.537.0190 | FAX 785.537.0158

INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Neosho County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Neosho County, Kansas (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Adverse Opinion on US Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

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

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on US Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the "Municipality'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 "Municipality's" ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
December 17, 2024

JGA ACCOUNTANTS ADVISORS

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ 61,144	$ 4,524,989	$ 4,882,705	$ (296,572)	$ 126,168	$ (170,404)
Special Purpose Funds						
Ambulance Sales Tax	1,187,204	2,471,549	2,120,000	1,538,753	-	1,538,753
Health Department	241,263	819,698	616,217	444,744	5,364	450,108
Law Enforcement/EMS	641,963	2,671,320	2,391,977	921,306	63,087	984,393
Road and Bridge	660,467	2,547,687	2,585,207	622,947	97,850	720,797
Special Alcohol Program	7,586	12,368	-	19,954	-	19,954
Special Bridge	550,471	225,396	319,758	456,109	-	456,109
Special Park and Recreation	2,587	1,527	-	4,114	-	4,114
Special Equipment Reserve	790,890	-	400,676	390,214	-	390,214
Special Auto	12,719	128,434	125,123	16,030	-	16,030
Special Highway	309,122	47,000	113,332	242,790	-	242,790
Special Machinery	189,988	-	23,800	166,188	-	166,188
Prosecuting Attorney Training	19,434	6,281	660	25,055	-	25,055
Register of Deeds Technology	67,622	15,280	9,250	73,652	-	73,652
C.E.R.T. Grant	9,795	-	9,795	-	-	-
Law Enforcement Body Cam	4,207	1,523	-	5,730	-	5,730
County Clerk Technology	28,734	3,820	1,809	30,745	-	30,745
County Treasurer Technology	19,879	3,820	7,769	15,930	-	15,930
Fish and Game Prosecuting Fee	-	650	650	-	-	-
CDBG Udall Road Grant	11,040	-	-	11,040	-	11,040
LEPC Grant	17,203	-	17,203	-	-	-
Resource Typing Grant	8,000	-	8,000	-	-	-
American Rescue Plan	1,736,859	-	926,620	810,239	-	810,239
Noxious Weed Grant	402	-	402	-	-	-
Hazardous Material Grant	16	-	16	-	-	-
Solid Waste Implementation Grant	200	-	200	-	-	-
Ash Grove Litigation Reserve	252,226	-	-	252,226	-	252,226
Wind Farm Contribution	2,419,207	1,053,921	632,486	2,840,642	15,000	2,855,642

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)						
Emergency Telephone Service	$ 116,380	$ 48,260	$ 97,862	$ 66,778	$ 309	$ 67,087
Wireless Emergency Telephone Service	51,550	-	3,228	48,322	-	48,322
Emergency Telephone Grant	329	-	329	-	-	-
Noxious Weed - Capital Outlay	20,181	-	20,181	-	-	-
MV Open Records	10	-	10	-	-	-
Municipalities Fight Addiction	2,979	40,051	-	43,030	-	43,030
LEOP Review and Update	47	-	47	-	-	-
Bond and Interest Fund						
Shaw/Elk Road Bond and Interest	2,126,395	1,671,395	1,449,588	2,348,202	-	2,348,202
Business Funds						
Solid Waste	(2,770)	2,770	-	-	-	-
Trust Funds						
CDBG Micro Loan	5,276	-	-	5,276	-	5,276
Total Financial Reporting Entity	$ 11,570,605	$ 16,297,739	$ 16,764,900	$ 11,103,444	$ 307,778	$ 11,411,222

Composition of Cash	
Checking Accounts	$ 24,580,501
Certificates of Deposit	5,259,812
Petty Cash	838
Total Cash	29,841,151
Less: Agency Funds per Schedule 3	(18,429,929)
Total Reporting Entity (Excluding Agency Funds)	$ 11,411,222

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

1. Summary of Significant Accounting Policies

A. Financial Reporting County

The County of Neosho, Kansas (the County) is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Neosho, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

Neosho County Hospital

The Neosho County Hospital Board operates the County's hospital (the Hospital). The Hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the Hospital. The Hospital's financial statements are not included in the County's audited financial statements.

B. Regulatory Basis Fund Types

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

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

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

Business Funds – funds financed in whole or in part by fees charged to users of the goods or services.

Trust Funds –funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

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

1. Summary of Significant Accounting Policies, Continued

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investment balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The 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.

D. Budgets

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of a notice of a 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 on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

1. Summary of Significant Accounting Policies, Continued

D. Budgets (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. During 2023, the County had no such amendments.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Special Equipment Reserve
Special Auto
Special Highway
Special Machinery
Prosecuting Attorney Training
Register of Deeds Technology
C.E.R.T. Grant
Law Enforcement Body Cam
County Clerk Technology
County Treasurer Technology
Fish and Game Prosecuting Fee
CDBG Udall Road Grant
LEPC Grant
Resource Typing Grant
American Rescue Plan
Noxious Weed Grant
Hazardous Material Grant
Solid Waste Implementation Grant
LEOP Review and Update
Ash Grove Litigation Reserve
Wind Farm Contribution
Emergency Telephone Grant
Municipalities Fight Addiction
Noxious Weed – Capital Outlay
MV Open Records

1. Summary of Significant Accounting Policies, Continued

D. Budgets (continued)

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.

E. Investment Earnings

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Shaw/Elk Road Bond and Interest fund and General fund.

F. Reimbursements

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

G. Property Tax

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and 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 taxes collected in the year prior to January 1st of the ensuing year.

2. Stewardship, Compliance, and Accountability

Budget Violation

K.S.A. 79-2935 states that expenditures, including encumbrances, in any lawfully budgeted fund shall not exceed the adopted budget of expenditures plus any reimbursements (budget credits) of current year expenditures for such fund that budget year. As of December 31, 2023, the funds that exceeded their budget are as follows:

Fund	Amount exceeded budget
Health Department	$ 156,930
Road and Bridge	165,007

Cash Violation

K.S.A. 10-1113 requires that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. At December 31, 2023, the general fund had an ending unencumbered cash balance of (296,572).

3. Deposits and Investments

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

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

3. Deposits and Investments, Continued

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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".

At year-end, the carrying amount of the County's deposits were $29,840,313. The bank balance was $30,111,991. The difference between the bank and book balances consisted of outstanding checks. The bank balance was secured by a combination of federal depository insurance, letters of credit, and pledged securities.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2015-Sales Tax Refunding Bonds	2.00%-4.00%	05/27/2015	$ 7,260,000	10/01/2030	$ 730,000	$ -	$ 360,000	$ 370,000	$ 21,900
Series 2021-A Sales Tax Refunding Bonds	2.50%-3.00%	09/01/2021	1,880,000	08/01/2026	1,880,000	-	-	1,880,000	51,400
Series 2021-B Sales Tax Refunding Bonds	.37%-1.05%	09/01/2021	3,560,000	08/01/2025	2,560,000	-	1,000,000	1,560,000	16,288
Subtotal General Obligation Bonds					5,170,000	-	1,360,000	3,810,000	89,588
Finance Leases									
HVAC Lease Purchase Agreement	1.54%	02/02/2021	1,000,000	02/01/2026	806,240	-	196,916	609,324	12,413
Grader/Tractors/Brush Cutters (87,88,96)	3.75%	01/18/2019	485,008	12/15/2025	222,387	-	71,536	150,821	7,763
Motor Grader #91	2.95%	12/28/2016	240,033	06/28/2025	86,986	-	28,145	58,841	2,218
Motor Grader #94	2.95%	12/28/2016	240,033	03/28/2025	86,986	-	28,145	58,841	1,996
Motor Grader #95-2	1.75%	12/21/2021	246,622	01/30/2026	246,622	-	61,140	185,482	3,312
Motor Grader #97	2.95%	12/28/2016	240,033	09/28/2025	86,986	-	28,145	58,871	2,443
Subtotal Finance Leases					1,536,207	-	414,027	1,122,180	30,145
Total Contractual Indebtedness					$ 6,706,207	$ -	$ 1,774,027	$ 4,932,180	$ 119,733

4. Long-Term Debt, Continued

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

	Years						
	2024	2025	2026	2027	2028	2029-2033	Total
Principal							
General Obligation Bonds	$ 1,073,359	$ 1,471,896	$ 1,048,807	$ 50,795	$ 52,865	$ 112,278	$ 3,810,000
Finance Leases	422,298	431,394	268,488	-	-	-	1,122,180
Total Principal	1,495,657	1,903,290	1,317,295	50,795	52,865	112,278	4,932,180
Interest							
General Obligation Bonds	60,245	74,820	35,786	8,798	6,728	6,907	193,284
Finance Leases	21,873	12,266	4,299	-	-	-	38,438
Total Interest	82,118	87,086	40,085	8,798	6,728	6,907	231,722
Total Principal & Interest	$ 1,577,775	$ 1,990,376	$ 1,357,380	$ 59,593	$ 59,593	$ 119,185	$ 5,163,902

5. Interfund Transfers

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

From	To	Regulatory Authority	Amount
General Fund	Solid Waste Fund	Resolution	$ 1,336
Road and Bridge	Special Bridge	KSA 8-146	225,339
Special Auto	General	KSA 8-145	20,637
C.E.R.T Grant	General	Resolution	9,795
LEPC Grant	General	Resolution	17,203
Resource Typing Grant	General	Resolution	8,000
Noxious Weed Grant	General	Resolution	402
Hazardous Material Grant	General	Resolution	16
Solid Waste Implentation Grant	General	Resolution	200
Emergency Telephone Grant	General	Resolution	329
MV Open Records Fund	General	Resolution	10
Leop Review & Update Fund	General	Resolution	47
Noxious Weed- Capital Outlay	General	Resolution	20,181

6. Compensated Absences

Benefit-eligible employees (not including elected officials) accrue paid annual leave time as follows:

Years of Eligible Service	Vacation Hours Each Year (prorated monthly)	Maximum Carryover of hours	Monthly Credit	Maximum Payout Upon Separation of Service
< 1.0	40	0	0	0
1.0 to 10.0	80 hours	80 hours	6.67 hours	80 hours
10.0 to 20.0	120 hours	120 hours	10.00 hours	120 hours
20.0+	160 hours	160 hours	13.33 hours	160 hours

The County's policy regarding sick pay permits employees to accumulate 8 hours of sick pay per month, up to a maximum of 160 or 320 hours total accumulation depending on which option the employee chooses. The County's policy regarding vacation pay grants employees from 5 to 20 days of vacation per year, depending on years of service. Unused vacation time may be carried over, with varying limits depending on length of service. Policies prohibit payment for vacation time in lieu of time off with the exception of the Sheriff's Department. Upon employment termination, employees are eligible to have their vacation time paid out on their last paycheck if they have been with the County for at least one year. Sick leave benefits will be paid until the County is notified an employee is eligible for other compensation such as KPERS. Upon death or retirement, the employee or beneficiary will be paid for 100% of the accumulated time up to 160 or 320 hour maximum as chosen by the employee.

6. Compensated Absences, Continued

At the end of each year, county employees may be paid for 100% of unused sick pay for any hours over the employees maximum allowable carryover. Employees of departments which operate 24 hours per day/7 days per week will lose all hours over the maximum allowable to carryover if not requested for purchase.

At December 31, 2023, the County's potential liability for accumulated vacation and sick leave was approximately $138,539 and $17,103, respectively. This is not reflected in the financial statement.

7. Defined Benefit Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 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. K.S.A. 74-4975 establishes KP&F member-employee contribution at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan for the County were $290,174 for KPERS and $156,358 for KP&F for the year ended December 31, 2023.

7. Defined Benefit Pension Plan, Continued

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $3,337,536 and $1,769,424 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

8. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or 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 in any of the part three fiscal years. There have been no decreases in insurance from the prior year.

9. Landfill Closure and Post-Closure Costs

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Expenses for monitoring the site over the thirty-year post-closure period have not been estimated but are not expected to have a material impact on the financial statements. Expenses for re-grading and other post-closure costs have not been estimated and are expected to be performed by County employees as needed.

10. Community Development Micro Loan Program

During 2002, the County received a grant from the State Commerce to establish a revolving fund to provide low-interest loans to local business ventures. Earnings from the loans, as well as loan repayments are retained by the County to finance future loans.

A schedule of the loan activity for this program for the year ending December 31, 2023, is presented below:

Loans outstanding January 1, 2023	$ 31,160
Loans advanced	-
Loan principal repaid	-
Loans outstanding December 31, 2023	$ 31,160

11. Subsequent Events

The County has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report which is the date the financial statement was available for issue.

Regulatory Required
Supplementary Information

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 5,356,252	$ -	$ 5,356,252	$ 4,882,705	$ (473,547)
Special Purpose Funds					
Ambulance Sales Tax	2,120,000	-	2,120,000	2,120,000	-
Health Department	459,287	-	459,287	616,217	156,930
Law Enforcement /EMS	2,756,294	-	2,756,294	2,391,977	(364,317)
Road and Bridge	2,420,200	-	2,420,200	2,585,207	165,007
Special Alcohol Program	16,961	-	16,961	-	(16,961)
Special Bridge	550,378	-	550,378	319,758	(230,620)
Special Park and Recreation	2,258	-	2,258	-	(2,258)
Emergency Telephone Service	102,019	-	102,019	97,862	(4,157)
Wireless Emergency Telephone Service	49,742	-	49,742	3,228	(46,514)
Bond and Interest Fund					
Shaw/ Elk Road Bond and Interest	1,452,438	-	1,452,438	1,449,588	(2,850)

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 2,498,031	$ 2,549,530	$ (51,499)
Delinquent Tax	1,639	32,027	(30,388)
Motor Vehicle Tax	272,431	288,221	(15,790)
Recreational Vehicle Tax	3,575	3,678	(103)
16/20 M Vehicle Tax	-	11,552	(11,552)
Commercial Vehicle Tax	14,800	12,879	1,921
Watercraft Tax	-	1,076	(1,076)
Local Alcohol Liqour Tax	1,527	1,163	364
Countywide Sales Tax	803,435	725,000	78,435
Interest on Deliquent Taxes	115,349	225,000	(109,651)
County Officer Fees	180,012	142,042	37,970
Diversion Fees	39,661	-	39,661
Abandoned Cemetery Fees	-	250	(250)
Licenses, Fees, Permits	1,200	-	-
Transfers in	76,820	5,000	71,820
Collections	28,832	-	28,832
Vehicle Rental Excise Tax	295	-	295
Neighborhood Revitalization Rebate	(37,272)	(70,654)	33,382
Transfer from Wind Farm Contribution Fund	-	400,000	(400,000)
Interest on Idle Funds	445,020	10,000	435,020
Remimbursed Expenses	79,634	-	79,634
Total Receipts	4,524,989	4,336,764	$ 187,025

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Expenditures			
County Commisioners			
Personnel Services	$ 52,116	$ 54,200	$ (2,084)
Contractual Services	4,415	28,000	(23,585)
Court Contingency	-	42,000	(42,000)
Contingency	-	308,000	(308,000)
Commodties	89	300	(211)
County Commisioners Total	56,620	432,500	(375,880)
County Clerk			
Personnel Services	94,233	111,538	(17,305)
Contractual Services	10,739	14,025	(3,286)
Commodties	3,768	3,400	368
County Clerk Total	108,740	128,963	(20,223)
County Treasurer			
Personnel Services	113,208	113,208	-
Contractual Services	3,737	5,500	(1,763)
Commodties	9,534	10,000	(466)
County Treasurer Total	126,479	128,708	(2,229)
County Attorney			
Personnel Services	205,848	268,255	(62,407)
Contractual Services	16,686	11,000	5,686
Commodties	28,190	15,000	13,190
County Attorney Total	250,724	294,255	(43,531)
Register of Deeds			
Personnel Services	114,775	118,946	(4,171)
Contractual Services	4,242	6,000	(1,758)
Commodties	2,848	4,300	(1,452)
Register of Deeds Total	121,865	129,246	(7,381)
Election			
Personnel Services	41,105	55,327	(14,222)
Contractual Services	79,359	83,500	(4,141)
Commodties	11,516	15,250	(3,734)
Election Total	131,980	154,077	(22,097)

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Appraiser/GIS			
Personnel Services	$ 282,176	$ 282,598	$ (422)
Contractual Services	23,858	26,500	(2,642)
Commodties	15,928	18,501	(2,573)
Appraiser/GIS Total	321,962	327,599	(5,637)
Unified Court			
Personnel Services	5,714	-	5,714
Contractual Services	453,291	338,510	114,781
Commodities	613	10,000	(9,387)
Capital Outlay	-	12,912	(12,912)
Unified Court Total	459,618	361,422	98,196
Courthouse General			
Contractual Services	659,618	501,301	158,317
Commodities	38,791	29,200	9,591
Courthouse General Total	698,409	530,501	167,908
Maintenance			
Personnel Services	64,508	71,074	(6,566)
Contractual Services	24,558	42,291	(17,733)
Commodities	5,953	6,900	(947)
Maintenance Total	95,019	120,265	(25,246)
Human Resources			
Personnel Services	63,567	73,398	(9,831)
Contractual Services	2,591	5,000	(2,409)
Commodities	2,717	2,800	(83)
Human Resources Total	68,875	81,198	(12,323)
Solid Waste			
Personal Services	39,733	40,997	(1,264)
Contractual Services	22,778	19,300	3,478
Solid Waste Total	62,511	60,297	2,214

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Memorial Park Cemetery Maintenance			
Contractual Services	$ 9,356	$ 11,700	$ (2,344)
Commodities	33	400	(367)
Memorial Park Cemetery Maintenance Total	9,389	12,100	(2,711)
Noxious Weed			
Personnel Services	19,162	42,328	(23,166)
Contractual Services	-	2,500	(2,500)
Commodities	31,075	47,000	(15,925)
Noxious Weed Total	50,237	91,828	(41,591)
Emergency Preparedness			
Personnel Services	47,144	46,096	1,048
Contractual Services	6,319	5,950	369
Commodities	3,472	13,334	(9,862)
Reimbursed Expenses	-	(25,107)	25,107
Emergency Preparedness Total	56,935	40,273	16,662
Appropriations			
Coroner	43,266	35,000	8,266
Conservation District	25,000	25,000	-
Economic Development	4,786	-	4,786
SEKCAP Rural General Public Transportation	16,364	16,364	-
Economic Development -SEK RPC	-	4,877	(4,877)
Intellectual Disabilities- Tri Valley	60,000	60,000	-
HVAC Lease Payment	209,329	21,779	187,550
Appropriations Total	358,745	163,020	195,725
Employee Benefits	1,903,261	2,300,000	(396,739)
Transfers Out	1,336	-	1,336
Total Expenditures	4,882,705	5,356,252	$ (473,547)
Receipts Over (Under) Expenditures	(357,716)		
Unencumbered Cash, Beginning	61,144		
Unencumbered Cash, Ending	$ (296,572)		

See the independent auditor's report on regulatory required supplementary information.

Ambulance Sales Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sales Tax	$ 2,471,549	$ 2,400,000	$ 71,549
Total Receipts	2,471,549	$ 2,400,000	$ 71,549
Expenditures			
Contractual Services	2,120,000	$ 2,120,000	$ -
Total Expenditures	2,120,000	$ 2,120,000	$ -
Receipts Over (Under) Expenditures	351,549		
Unencumbered Cash, Beginning	1,187,204		
Unencumbered Cash, Ending	$ 1,538,753		

See the independent auditor's report on regulatory required supplementary information.

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 281,941	$ 290,928	$ (8,987)
Delinquent Tax	128	2,171	(2,043)
Motor Vehicle Tax	18,468	25,600	(7,132)
Recreational Vehicle Tax	242	327	(85)
Commercial Vehicle Tax	1,003	1,144	(141)
16/20 M Vehicle Tax	-	1,026	(1,026)
Interest on Deliquent Taxes	6,812	-	6,812
Watercraft Tax	-	96	(96)
Reimbursed Expenses	80,272	-	80,272
State Grants	377,597	100,000	277,597
Collections	61,114	-	61,114
Neighborhood Revitaliztion	(7,879)	(8,064)	185
Total Receipts	819,698	$ 413,228	$ 406,470
Expenditures			
Personnel Services	363,407	$ 313,987	$ 49,420
Commodities	57,640	69,100	(11,460)
Contractual Services	195,170	76,200	118,970
Total Expenditures	616,217	$ 459,287	$ 156,930
Receipts Over (Under) Expenditures	203,481		
Unencumbered Cash, Beginning	241,263		
Unencumbered Cash, Ending	$ 444,744		

See the independent auditor's report on regulatory required supplementary information.

Law Enforcement / EMS
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 2,253,284	$ 2,325,124	$ (71,840)
Delinquent Tax	1,210	37,601	(36,391)
Motor Vehicle Tax	319,841	179,198	140,643
Recreational Vehicle Tax	4,197	2,287	1,910
Commercial Vehicle Tax	17,376	8,007	9,369
16/20 M Vehicle Tax	-	7,182	(7,182)
Interest on Delinquent Taxes	75,061	-	75,061
Watercraft Tax	-	669	(669)
Officer Fees	-	15,000	(15,000)
Miscellaneous	346	-	346
Reimbursed Expenses	62,991	-	62,991
Neighborhood Revitalization	(62,986)	(64,436)	1,450
Total Receipts	2,671,320	$ 2,510,632	$ 160,688
Expenditures			
Sheriff			
Personnel Services	758,906	$ 907,648	$ (148,742)
Contractual Services	27,337	28,050	(713)
Commodities	170,447	141,100	29,347
Sheriff Total	956,690	1,076,798	(120,108)
Security			
Contractual Services	-	56,492	(56,492)
Commodities	-	2,000	(2,000)
Security Total	-	58,492	(58,492)
Jail			
Personnel Services	465,740	613,940	(148,200)
Commodities	231,092	248,800	(17,708)
Contractual Services	162,704	192,420	(29,716)
Jail Total	859,536	1,055,160	(195,624)
Juvenile Detention			
Contractual Services	101,244	101,246	(2)
Juvenile Detention Total	101,244	101,246	(2)
Dispatch			
Personnel Services	466,607	440,398	26,209
Commodities	-	11,800	(11,800)
Contractual Services	7,900	12,400	(4,500)
Dispatch Total	474,507	464,598	9,909
Total Expenditures	2,391,977	$ 2,756,294	$ (364,317)
Receipts Over (Under) Expenditures	279,343		
Unencumbered Cash, Beginning	641,963		
Unencumbered Cash, Ending	$ 921,306		

See the independent auditor's report on regulatory required supplementary information.

Road and Bridge
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 1,346,291	$ 1,387,481	$ (41,190)
Delinquent Tax	747	23,546	(22,799)
Motor Vehicle Tax	200,287	138,225	62,062
Recreational Vehicle Tax	2,628	1,764	864
Commercial Vehicle Tax	10,881	6,177	4,704
Interest on Delinquent Taxes	52,218	-	52,218
Reimbursed Expenses	317,050	-	317,050
Equalization and Adjustment	654,952	641,360	13,592
16/20 M Vehicle Tax	-	5,540	(5,540)
Watercraft Tax	-	516	(516)
Miscellaneous	217	-	217
Neighborhood Revitaliztion	(37,584)	(38,450)	866
Total Receipts	2,547,687	$ 2,166,159	$ 381,528
Expenditures			
Road			
Personal Services	650,142	$ 717,106	$ (66,964)
Commodities	699,931	957,352	(257,421)
Contractual Services	702,165	423,150	279,015
Road Total	2,052,238	2,097,608	(45,370)
Shop			
Personnel Services	90,155	137,280	(47,125)
Shop Total	90,155	137,280	(47,125)
Office			
Personnel Services	61,978	60,632	1,346
Office Total	61,978	60,632	1,346
Quarry			
Personnel Services	40,274	-	40,274
Commodities	-	55,000	(55,000)
Contractual Services	115,223	69,680	45,543
Quarry Total	155,497	124,680	30,817
Transfers Out	225,339	-	225,339
Total Expenditures	2,585,207	$ 2,420,200	$ 165,007
Receipts Over (Under) Expenditures	(37,520)		
Unencumbered Cash, Beginning	660,467		
Unencumbered Cash, Ending	$ 622,947		

See the independent auditor's report on regulatory required supplementary information.

Special Alcohol Program
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Liquor Tax	$ 12,368	$ 11,699	$ 669
Total Receipts	12,368	$ 11,699	$ 669
Expenditures			
Contractual Services	-	$ 16,961	$ (16,961)
Total Expenditures	-	$ 16,961	$ (16,961)
Receipts Over (Under) Expenditures	12,368		
Unencumbered Cash, Beginning	7,586		
Unencumbered Cash, Ending	$ 19,954		

See the independent auditor's report on regulatory required supplementary information.

Special Bridge
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer in	$ 225,339	$ -	$ 225,339
Interest on Delinquent Taxes	57	-	57
Total Receipts	225,396	$ -	$ 225,339
Expenditures			
Contractual Services	319,758	$ 550,378	$ (230,620)
Total Expenditures	319,758	$ 550,378	$ (230,620)
Receipts Over (Under) Expenditures	(94,362)		
Unencumbered Cash, Beginning	550,471		
Unencumbered Cash, Ending	$ 456,109		

See the independent auditor's report on regulatory required supplementary information.

Special Park and Recreation
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Liqour Tax	$ 1,527	$ 1,163	$ 364
Total Receipts	1,527	$ 1,163	$ 364
Expenditures			
Contractual Services	-	$ 2,258	$ (2,258)
Total Expenditures	-	$ 2,258	$ (2,258)
Receipts Over (Under) Expenditures	1,527		
Unencumbered Cash, Beginning	2,587		
Unencumbered Cash, Ending	$ 4,114		

See the independent auditor's report on regulatory required supplementary information.

Special Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Capital Outlay	400,676
Total Expenditures	400,676
Receipts Over (Under) Expenditures	(400,676)
Unencumbered Cash, Beginning	790,890
Unencumbered Cash, Ending	$ 390,214

See the independent auditor's report on regulatory required supplementary information.

Special Auto
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Motor Vehicle Tax	$ 117,859
Fees - Other	10,575
Total Receipts	128,434
Expenditures	
Transfers Out	20,637
Personnel Services	104,486
Total Expenditures	125,123
Receipts Over (Under) Expenditures	3,311
Unencumbered Cash, Beginning	12,719
Unencumbered Cash, Ending	$ 16,030

See the independent auditor's report on regulatory required supplementary information.

Special Highway
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Miscellaneous	$ 47,000
Total Receipts	47,000
Expenditures	
Commodities	113,332
Total Expenditures	113,332
Receipts Over (Under) Expenditures	(66,332)
Unencumbered Cash, Beginning	309,122
Unencumbered Cash, Ending	$ 242,790

See the independent auditor's report on regulatory required supplementary information.

Special Machinery
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Commodities	23,800
Total Expenditures	23,800
Receipts Over (Under) Expenditures	(23,800)
Unencumbered Cash, Beginning	189,988
Unencumbered Cash, Ending	$ 166,188

See the independent auditor's report on regulatory required supplementary information.

Prosecuting Attorney Training
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Collections	$ 6,281
Total Receipts	6,281
Expenditures	
Contractual Services	660
Total Expenditures	660
Receipts Over (Under) Expenditures	5,621
Unencumbered Cash, Beginning	19,434
Unencumbered Cash, Ending	$ 25,055

See the independent auditor's report on regulatory required supplementary information.

Register of Deeds Technology
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Fees	$ 15,280
Total Receipts	15,280
Expenditures	
Commodities	9,250
Total Expenditures	9,250
Receipts Over (Under) Expenditures	6,030
Unencumbered Cash, Beginning	67,622
Unencumbered Cash, Ending	$ 73,652

See the independent auditor's report on regulatory required supplementary information.

C.E.R.T. Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Transfers Out	9,795
Total Expenditures	9,795
Receipts Over (Under) Expenditures	(9,795)
Unencumbered Cash, Beginning	9,795
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

Law Enforcement Body Cam
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Miscellaneous	$ 1,523
Total Receipts	1,523
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	1,523
Unencumbered Cash, Beginning	4,207
Unencumbered Cash, Ending	$ 5,730

See the independent auditor's report on regulatory required supplementary information.

County Clerk Technology
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Collections	$ 3,820
Total Receipts	3,820
Expenditures	
Commodities	1,809
Total Expenditures	1,809
Receipts Over (Under) Expenditures	2,011
Unencumbered Cash, Beginning	28,734
Unencumbered Cash, Ending	$ 30,745

See the independent auditor's report on regulatory required supplementary information.

County Treasurer Technology
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Collections	$ 3,820
Total Receipts	3,820
Expenditures	
Commodities	7,769
Total Expenditures	7,769
Receipts Over (Under) Expenditures	(3,949)
Unencumbered Cash, Beginning	19,879
Unencumbered Cash, Ending	$ 15,930

See the independent auditor's report on regulatory required supplementary information.

Fish and Game Prosecuting Fee
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Collections	$ 650
Total Receipts	650
Expenditures	
Contractual Services	650
Total Expenditures	650
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

CBDG Udall Road Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	11,040
Unencumbered Cash, Ending	$ 11,040

See the independent auditor's report on regulatory required supplementary information.

LEPC Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Transfers Out	17,203
Total Expenditures	17,203
Receipts Over (Under) Expenditures	(17,203)
Unencumbered Cash, Beginning	17,203
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

Resourcing Typing Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Transfers Out	8,000
Total Expenditures	8,000
Receipts Over (Under) Expenditures	(8,000)
Unencumbered Cash, Beginning	8,000
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

American Rescue Plan
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Federal Grants	$ -
Total Receipts	-
Expenditures	
Capital Outlay	569,283
Contractual Services	357,337
Total Expenditures	926,620
Receipts Over (Under) Expenditures	(926,620)
Unencumbered Cash, Beginning	1,736,859
Unencumbered Cash, Ending	$ 810,239

See the independent auditor's report on regulatory required supplementary information.

Noxious Weed Grant
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Transfers Out	402
Total Expenditures	402
Receipts Over (Under) Expenditures	(402)
Unencumbered Cash, Beginning	402
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

Hazardous Material Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Transfers Out	16
Total Expenditures	16
Receipts Over (Under) Expenditures	(16)
Unencumbered Cash, Beginning	16
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

Solid Waste Implementation Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Transfers Out	200
Total Expenditures	200
Receipts Over (Under) Expenditures	(200)
Unencumbered Cash, Beginning	200
Unencumbered Cash, Ending	$ -

Ash Grove Litigation Reserve
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Transfers In	$ -
Total Receipts	-
Expenditures	
Transfers Out	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	252,226
Unencumbered Cash, Ending	$ 252,226

See the independent auditor's report on regulatory required supplementary information.

Wind Farm Contribution
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Interest Income	$ 53,921
Fees - Other	1,000,000
Total Receipts	1,053,921
Expenditures	
Contractual Services	632,486
Total Expenditures	632,486
Receipts Over (Under) Expenditures	421,435
Unencumbered Cash, Beginning	2,419,207
Unencumbered Cash, Ending	$ 2,840,642

See the independent auditor's report on regulatory required supplementary information.

Emergency Telephone Service
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Reimbursements	$ 150	$ -	$ 150
Emergency Telephone Tax	48,110	40,000	8,110
Total Receipts	48,260	$ 40,000	$ 8,110
Expenditures			
Contractual Services	97,692	$ 94,519	$ 3,173
Commodities	170	7,500	(7,330)
Total Expenditures	97,862	$ 102,019	$ (4,157)
Receipts Over (Under) Expenditures	(49,602)		
Unencumbered Cash, Beginning	116,380		
Unencumbered Cash, Ending	$ 66,778		

See the independent auditor's report on regulatory required supplementary information.

Wireless Emergency Telephone Service
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Contractual Services	3,228	$ 49,742	$ (46,514)
Total Expenditures	3,228	$ 49,742	$ (46,514)
Receipts Over (Under) Expenditures	(3,228)		
Unencumbered Cash, Beginning	51,550		
Unencumbered Cash, Ending	$ 48,322		

See the independent auditor's report on regulatory required supplementary information.

Emergency Telephone Grant
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Transfers Out	329
Total Expenditures	329
Receipts Over (Under) Expenditures	(329)
Unencumbered Cash, Beginning	329
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

Noxious Weed – Capital Outlay
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Local Sales Tax	$ -
Total Receipts	-
Expenditures	
Transfers Out	20,181
Total Expenditures	20,181
Receipts Over (Under) Expenditures	(20,181)
Unencumbered Cash, Beginning	20,181
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

MV Open Records
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Local Sales Tax	$ -
Total Receipts	-
Expenditures	
Transfers Out	10
Total Expenditures	10
Receipts Over (Under) Expenditures	(10)
Unencumbered Cash, Beginning	10
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

Municipalities Fight Addiction
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Miscellaneous	$ 40,051
Total Receipts	40,051
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	40,051
Unencumbered Cash, Beginning	2,979
Unencumbered Cash, Ending	$ 43,030

See the independent auditor's report on regulatory required supplementary information.

LEOP Review and Update
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Local Sales Tax	$ -
Total Receipts	-
Expenditures	
Transfers Out	47
Total Expenditures	47
Receipts Over (Under) Expenditures	(47)
Unencumbered Cash, Beginning	47
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

Shaw/Elk Road Bond and Interest
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sales Tax	$ 1,647,695	$ 1,400,000	$ 247,695
Interest on Idle Funds	23,700	1,000	22,700
Total Receipts	1,671,395	$ 1,401,000	$ 270,395
Expenditures			
Bonds - Principal	1,360,000	$ 1,360,000	$ -
Bonds - Interest	89,588	92,338	(2,750)
Commision and Postage	-	100	(100)
Total Expenditures	1,449,588	$ 1,452,438	$ (2,850)
Receipts Over (Under) Expenditures	221,807		
Unencumbered Cash, Beginning	2,126,395		
Unencumbered Cash, Ending	$ 2,348,202		

See the independent auditor's report on regulatory required supplementary information.

Solid Waste
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Charges for Services	$ 1,434
Transfers in	1,336
Total Receipts	2,770
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	2,770
Unencumbered Cash, Beginning	(2,770)
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

CBDG Micro Loan
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	5,276
Unencumbered Cash, Ending	$ 5,276

See the independent auditor's report on regulatory required supplementary information.

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

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 15,344,375	$ 24,541,418	$ 24,344,878	$ 15,540,915
Delinquent Tex	75,324	28,919	13,399	90,844
Motor Vehicle Tax	607,677	2,792,031	2,763,604	636,104
Recreational Vehicle Tax	7,644	36,705	35,492	8,857
Commercial Vehicle Tax	48,772	128,814	148,779	28,807
Severance Tax	-	13,882	-	13,882
Refund Warrants	(1,940)	-	-	(1,940)
Judicial Tax Sale	92,252	-	-	92,252
County Redemptions	1,009,682	943,366	1,028,834	924,214
Rental MV Excise Tax	2,439	683	3,122	-
Southwind Extensions District #10	32	232,998	232,991	39
Total Distributable Funds	17,186,257	28,718,816	28,571,099	17,333,974
State Funds:				
Educational Building	-	154,883	154,883	-
Institutional Building	-	77,442	77,442	-
State General	2,136	-	2,136	-
Total State Funds	2,136	232,325	234,461	-
Subdivision Funds:				
School Districts	(27,013)	14,936,148	14,909,135	-
Townships	-	307,564	307,564	-
Cities	-	3,778,800	3,778,800	-
Cemeteries	(1,089)	196,383	196,383	(1,089)
SEK Library System	-	101,936	101,936	-
Levees	344,407	215,839	272,169	288,077
Watershed Districts	69,999	94,531	61,678	102,852
Total Subdivision Funds	386,304	19,631,201	19,627,665	389,840

See the independent auditor's report on regulatory required supplementary information.

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

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Payroll Clearing	$ (55,488)	$ 1,389,885	$ 1,328,096	$ 6,301
Motor Vehicle Licenses	(4,157)	848,408	847,653	(3,402)
Motor Vehicle Royalties	(883)	14,930	16,531	(2,484)
MVE 1 Inspection Fees	160	2,520	2,345	335
Kansas Highway Patrol Staff	(426)	34,882	34,819	(363)
Law Enforcement Training Center	728	21,801	21,697	832
Salvage Inspection Fees	(120)	1,825	1,940	(235)
Inheritance Tax	31	-	31	-
Park Permits	(30)	9,945	9,980	(65)
Secretary of State Fees	120	-	-	120
Cereal Malt Benverage Licenses	125	-	-	125
Heritage Trust	1,784	7,824	8,039	1,569
Unclaimed Money	9,366	-	-	9,366
Sales Tax	78,494	1,216,070	1,212,325	82,239
State Election Fees	-	820	-	820
Special Stray	804	-	-	804
Employee Benefit Trust	8,268	-	8,268	-
Treasurer's Holding	83,367	99,486	84,901	97,952
Special Law Enforcement Trust	18,498	7,128	-	25,626
Prosecuting Attorney Collection Trust	5,360	171	-	5,531
Sheriff Drug Education Donation	6,294	-	6,294	-
Jail - Surplus Account	49,204	2,427	-	51,631
Employee Flexible Spending Plan Trust	6,507	-	6,507	-
Employee Health Savings Plan Trust	7,380	-	7,380	-
Law Library	27,377	11,032	13,534	24,875
Attorney's Office	20,092	251,899	74,719	197,272
Law Enforcement Buy Back	35,266	-	-	35,266
Chanute District Court	4,706	25,825	25,408	5,123
Erie District Court	2,209	10,555	11,008	1,756
Sheriff's Office	1,930	68,382	65,773	4,539
Inmate No. 1	70,004	12,477	1,302	81,179
Inmate No. 2	18,568	102,011	48,271	72,308
Clerk of District Court Fee	-	33,893	26,798	7,095
Total Other Funds	395,538	4,174,196	3,863,619	706,115
Total	$ 17,970,235	$ 52,756,538	$ 52,296,844	$ 18,429,929

See the independent auditor's report on regulatory required supplementary information.