SMITH COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

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

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Smith County, Kansas
Smith Center, Kansas

Adverse and Unmodified Opinions

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

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

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

Basis for Adverse and Unmodified Opinions

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

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

above+beyond
AdamsBrown, LLC

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.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated August 7, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 12, 2024

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Type Funds							
General Fund	$ 1,162,849	-	2,322,828	2,065,261	**1,420,416**	172,978	**1,593,394**
Special Purpose Funds							
Road and Bridge Fund	995,436	-	3,735,053	2,972,137	**1,758,352**	215,787	**1,974,139**
Bridge Building Fund	918,722	-	257,175	363,131	**812,766**	-	**812,766**
Special Machinery Fund	939,166	-	82,129	-	**1,021,295**	-	**1,021,295**
Noxious Weed Fund	153,399	-	164,610	177,956	**140,053**	5,072	**145,125**
Health Fund	437,129	-	490,299	382,177	**545,251**	27,302	**572,553**
Appraiser's Cost Fund	85,305	-	126,560	134,035	**77,830**	23,301	**101,131**
Employee Benefits Fund	625,945	-	1,247,257	1,591,034	**282,168**	99,005	**381,173**
Hospital Maintenance Fund	28,606	-	457,050	438,242	**47,414**	-	**47,414**
Ambulance Service Fund	359,817	-	798,858	828,641	**330,034**	52,093	**382,127**
Special Alcohol Fund	5,551	-	56,341	25,732	**36,160**	1,097	**37,257**
New Generation E-911 Fund	48,959	-	60,370	82,432	**26,897**	21,990	**48,887**
Register of Deeds Technology Fund	33,178	-	5,345	1,174	**37,349**	-	**37,349**
County Clerk Technology Fund	5,535	-	1,336	-	**6,871**	-	**6,871**
County Treasurer Technology Fund	9,250	-	1,336	-	**10,586**	-	**10,586**
Sales Tax Fund	672,844	-	712,297	511,581	**873,560**	2,275	**875,835**
Guest Tax Fund	11,581	-	5,500	6,990	**10,091**	-	**10,091**
Health Reserve Fund	2,912,733	-	895,074	825,067	**2,982,740**	48,500	**3,031,240**
Health Operating Fund	-	-	433,827	401,321	**32,506**	-	**32,506**
Wellness Center Fund	-	-	41,839	41,839	**-**	-	**-**
Old Clinic Fund	19,441	-	-	-	**19,441**	-	**19,441**
ARPA Fund	93,482	5,056	-	84,471	**14,067**	68,867	**82,934**
Parks and Recreation Fund	610	-	1,417	-	**2,027**	-	**2,027**
Opioid Settlement Fund	663	-	6,116	-	**6,779**	-	**6,779**
LATCF Grant Fund	-	-	100,000	18,000	**82,000**	-	**82,000**
Business Funds							
Solid Waste Fund	352,128	-	287,720	288,773	**351,075**	8,684	**359,759**
Solid Waste Equipment Reserve Fund	137,500	-	12,500	5,050	**144,950**	-	**144,950**
Solid Waste Post Closure Fund	82,500	-	7,500	-	**90,000**	-	**90,000**
Solid Waste Capital Improvement Fund	480,000	-	20,000	-	**500,000**	-	**500,000**
Trust Funds							
EMS Grant Memorial Fund	8,376	-	3,228	7,425	**4,179**	-	**4,179**
Prosecuting Attorney's Training Fund	2,520	-	595	356	**2,759**	-	**2,759**
Special Motor Vehicle Fund	-	-	557,502	557,502	**-**	1,493	**1,493**
Total Primary Government	$ 10,583,225	5,056	12,891,662	11,810,327	**11,669,616**	748,444	**12,418,060**

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Related Municipal Entity							
Smith County, Kansas Public Building Commission							
Smith County, Kansas Public Building Commission - Debt Service Fund Series 2013	$ -	-	145,532	145,532	**-**	-	**-**
Smith County, Kansas Public Building Commission - Debt Service Fund Series 2019	-	-	1,243,645	1,243,645	**-**	-	**-**
Total Related Municipal Entity	-	-	1,389,177	1,389,177	**-**	-	**-**
Total Primary Government (Excluding Distributable and Agency Funds)	$ **10,583,225**	**5,056**	**14,280,839**	**13,199,504**	**11,669,616**	**748,444**	**12,418,060**

Composition of Cash	Checking Account	$ **20,217,676**
	Certificates of Deposit	**2,045,000**
	Cash on Hand	**750**
	Total Primary Government	**22,263,426**
	Total Related Municipal Entity	**-**
	Distributable Funds per Schedule 3-1	**(9,526,348)**
	Agency Funds per Schedule 3-2	**(319,018)**
Total Primary Government (Excluding Distributable and Agency Funds)		$ **12,418,060**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Smith County, Kansas Public Building Commission

The Public Building Commission is a municipal corporation of the State of Kansas formed under the authority of K.S.A. 12-1757 *et seq*. and Charter Resolution No. 09-16 of Smith County. The Commission has been organized by the governing body of **Smith County, Kansas** (the "County") for the purposes of acquiring a site or sites for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The financial information for the commission is included in the audited financial statement of the County.

Smith County Hospital

The County Hospital Board operates the County's 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.

Basis of Presentation – Fund Accounting

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

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

Regulatory Basis Fund Types

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

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

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

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

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication,

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Bridge Building Fund, Special Machinery Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Sales Tax Fund, Health Reserve Fund, Health Operating Fund, Wellness Center Fund, Old Clinic Fund, ARPA Fund, and LATCF Grant Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

Concentration of Credit Risk
State 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 "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $22,263,426 and the bank balance was $22,465,526. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $799,030 was covered by federal depository insurance, $21,666,496 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2023.

NOTE 4 – INTERFUND TRANSFERS

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

From	To	Regulatory Authority		Amount
Solid Waste Fund	Solid Waste Equipment Reserve Fund	K.S.A. 19-119	$	12,500
Solid Waste Fund	Solid Waste Post Closure Fund	K.S.A. 19-101a		7,500
Solid Waste Fund	Solid Waste Capital Improvement Fund	K.S.A. 12-120		20,000
Employee Benefits Fund	Health Reserve Fund	K.S.A. 12-16,102		895,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145		26,076

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Smith County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 110 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 94 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County did not remit bond payments within 20 days of maturity, which is in violation of K.S.A. 10-130.

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $267,873 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,949,843. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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

NOTE 12 – COMPENSATED ABSENCES

Paid Time Off
Employees of the County earn one day of paid time off per month of employment. Vacation is not allowed until one year of employment is completed. The County's policy regarding permits employees to accumulate a maximum of 137.50 days of paid time off. An employee who uses 5 consecutive days must submitted to department head 10 days prior to taking leave. Unused paid time off due to an employee who terminates employment with the County will be paid half of accumulated paid time off on the payroll following the final date of employment.

NOTE 13 – HEALTH REIMBURSEMENT ARRANGEMENT

Smith County, Kansas entered into a Health Reimbursement Arrangement (HRA). The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is

funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employees, their spouse, or their dependents. The maximum allowance per year is $3,850 for employee only, and $7,700 for employee and spouse, employee and children, and employee and family. The amount the County paid in HRA reimbursements was $131,608 for the year ended December 31, 2023.

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Smith County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $552,331 and the estimated post-closure cost is $735,001. These figures comprise the estimated closure and post-closure cost of $1,287,332. At December 31, 2023, the permit for 2023 identifies that the remaining volume capacity of the site is 69% of the original capacity and that the remaining life of the landfill is 63 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2023.

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

NOTE 15 – SMITH COUNTY, KANSAS PUBLIC BUILDING COMMISSION

Lease Receivable

Smith County, Kansas Public Building Commission entered into a lease agreement with **Smith County, Kansas** for the lease of the hospital building. The County is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that, unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The County covenants and agrees that it will, during the term of the lease obligation, keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable is $0 for the year ending December 31, 2023.

Long-Term Debt

The Smith County, Kansas Public Building Commission issued Refunding Revenue Bonds, Series 2013 dated May 1, 2013 with an original issue amount of $2,050,000 for refinancing Revenue Bonds, Series 2009, with an outstanding par value of $1,555,000. The bonds matured on June 1, 2023 with semiannual payments and an interest rate of 2.00%.

The Smith County, Kansas Public Building Commission issued Series 2019 Taxable Refunding Revenue Bonds dated February 14, 2019, with an original issue amount of $27,725,000 for refinancing Series 2016 Revenue Anticipation Revenue Bonds with an outstanding par value of $27,725,000. The Series 2019 bonds require annual payments and will mature on February 14, 2054. The Smith County Hospital has pledged revenue to meet the required payments for the Series 2019 Smith County Memorial Hospital

Project bond. In the event that the pledged revenue does not fulfill the payment requirements, the County is responsible for making the bond payments.

NOTE 16 – LONG-TERM DEBT

Smith County, Kansas has the following type of long-term debt.

Lease Obligations

The County has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

The County entered into a lease obligation for $2,050,000 with Smith County, Kansas Public Building Commission for the lease of the Smith County Hospital building. The County is obligated to make payments to Smith County, Kansas Public Building Commission equivalent to the debt that the Public Building Commission has assumed and to pay its outstanding revenue bonds. The Public Building Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The covenants agreed to state that the County, during the term of the lease obligation, shall keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire.

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
Finance Leases									
Road and Bridge Fund									
2021 RM 500B Caterpillar	1.34%	9/27/2021	$ 563,821	2/1/2026	$ 450,122	-	(110,296)	**339,826**	6,032
2023 Caterpillar Wheel Excavator	5.15%	12/4/2023	315,437	12/4/2028	-	315,437	-	**315,437**	-
2022 Caterpillar Wheel Loader	4.75%	3/20/2023	284,523	3/20/2028	-	284,523	-	**284,523**	-
Sales Tax Fund									
Hospital Building Lease	2.00%	5/1/2013	2,050,000	6/1/2023	145,000	-	(145,000)	**-**	532
Total Contractual Indebtedness - County					595,122	599,960	(255,296)	**939,786**	6,564
Related Municipal Entity Debt									
Revenue Bonds									
Series 2013 Public Building Commission	2.00%	5/1/2013	2,050,000	6/1/2023	145,000	-	(145,000)	**-**	532
Series 2019 Smith County Memorial Hospital Project	2.75%	2/14/2019	27,725,000	2/14/2054	26,243,425	-	(521,951)	**25,721,474**	721,694
Total Related Municipal Entity Debt					26,388,425	-	(666,951)	**25,721,474**	722,226
Total Contractual Indebtedness					$ 26,983,547	599,960	(922,247)	**26,661,260**	728,790

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

	YEAR											
	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	2049-2053	2054	**Total**
County Debt												
Principal												
Finance Leases	$ 231,190	224,968	232,064	123,087	128,477	-	-	-	-	-	-	**939,786**
Interest												
Finance Leases	20,695	26,916	19,820	12,470	6,370	-	-	-	-	-	-	**86,271**
Total Principal and Interest - County	**251,885**	**251,884**	**251,884**	**135,557**	**134,847**	**-**	**-**	**-**	**-**	**-**	**-**	**1,026,057**
Related Municipal Entity Debt												
Principal												
Revenue Bonds	526,103	539,239	556,731	572,737	589,203	3,206,425	3,696,836	4,259,931	4,908,801	5,656,330	1,209,138	**25,721,474**
Interest												
Revenue Bonds	738,731	727,623	710,132	694,126	675,803	3,126,229	2,636,036	2,073,186	1,423,960	677,703	36,031	**13,519,560**
Total Principal and Interest - RME	**1,264,834**	**1,266,862**	**1,266,863**	**1,266,863**	**1,265,006**	**6,332,654**	**6,332,872**	**6,333,117**	**6,332,761**	**6,334,033**	**1,245,169**	**39,241,034**
Total Principal and Interest	$ **1,516,719**	**1,518,746**	**1,518,747**	**1,402,420**	**1,399,853**	**6,332,654**	**6,332,872**	**6,333,117**	**6,332,761**	**6,334,033**	**1,245,169**	**40,267,091**

SMITH COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Type Funds					
General Fund	$ 2,519,024	-	2,519,024	**2,065,261**	(453,763)
Special Purpose Funds					
Road and Bridge Fund	3,847,050	-	3,847,050	**2,972,137**	(874,913)
Noxious Weed Fund	255,575	-	255,575	**177,956**	(77,619)
Health Fund	433,738	-	433,738	**382,177**	(51,561)
Appraiser's Cost Fund	166,300	-	166,300	**134,035**	(32,265)
Employee Benefits Fund	1,599,000	12,445	1,611,445	**1,591,034**	(20,411)
Hospital Maintenance Fund	454,750	-	454,750	**438,242**	(16,508)
Ambulance Service Fund	746,250	103,040	849,290	**828,641**	(20,649)
Special Alcohol Fund	23,697	46,672	70,369	**25,732**	(44,637)
New Generation E-911 Fund	86,684	-	86,684	**82,432**	(4,252)
Guest Tax Fund	9,908	-	9,908	**6,990**	(2,918)
Parks and Recreation Fund	-	-	-	**-**	-
Opioid Settlement Fund	-	-	-	**-**	-
Business Fund					
Solid Waste Fund	346,168	-	346,168	**288,773**	(57,395)

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,864,530	**1,973,345**	1,970,317	3,028
Neighborhood Revitalization Rebate	(32,069)	**(62,570)**	(41,762)	(20,808)
Licenses and Fees	90,222	**55,121**	34,900	20,221
Use of Money and Property	152,510	**296,171**	48,000	248,171
Liquor Tax	610	**1,417**	-	1,417
Federal Aid	11,976	**-**	-	-
State Aid	3,771	**3,959**	-	3,959
Transfers In	5,635	**26,076**	-	26,076
Reimbursements - Other	3,406	**630**	1,500	(870)
Reimbursements - Law Enforcement Contract	3,840	**3,840**	10,800	(6,960)
Miscellaneous	20,836	**24,839**	18,000	6,839
Total Receipts	2,125,267	**2,322,828**	2,041,755	281,073
Expenditures				
County Commissioners	74,550	**85,367**	74,850	10,517
County Clerk	110,287	**75,413**	120,200	(44,787)
County Treasurer	186,490	**196,681**	193,500	3,181
County Attorney	122,362	**128,335**	135,803	(7,468)
Register of Deeds	59,375	**61,355**	69,770	(8,415)
Sheriff	495,545	**533,626**	578,664	(45,038)
Dispatch	236,332	**275,602**	314,200	(38,598)
Court System	75,843	**79,740**	71,942	7,798
Courthouse General	357,086	**386,732**	650,750	(264,018)
Emergency Preparedness	48,080	**51,371**	56,700	(5,329)
Other Departments	163,929	**191,039**	252,645	(61,606)
Total Expenditures	1,929,879	**2,065,261**	2,519,024	(453,763)
Receipts Over (Under) Expenditures	195,388	**257,567**		
Unencumbered Cash - Beginning	967,461	**1,162,849**		
Unencumbered Cash - Ending	$ 1,162,849	**1,420,416**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Commissioners				
Personal Services	$ 68,168	**63,312**	69,200	(5,888)
Contractual Services	6,111	**8,003**	5,350	2,653
Commodities	271	**14,052**	300	13,752
Total County Commissioners	74,550	**85,367**	74,850	10,517
County Clerk				
Personal Services	98,231	**64,575**	98,000	(33,425)
Contractual Services	6,023	**8,411**	13,700	(5,289)
Commodities	2,559	**1,448**	5,500	(4,052)
Capital Outlay	3,474	**979**	3,000	(2,021)
Total County Clerk	110,287	**75,413**	120,200	(44,787)
County Treasurer				
Personal Services	164,347	**178,748**	172,000	6,748
Contractual Services	21,272	**14,822**	17,600	(2,778)
Commodities	871	**2,378**	2,250	128
Capital Outlay	-	**733**	1,650	(917)
Total County Treasurer	186,490	**196,681**	193,500	3,181
County Attorney				
Personal Services	105,587	**109,732**	114,453	(4,721)
Contractual Services	8,332	**16,098**	15,350	748
Commodities	8,443	**255**	2,000	(1,745)
Capital Outlay	-	**2,250**	4,000	(1,750)
Total County Attorney	122,362	**128,335**	135,803	(7,468)
Register of Deeds				
Personal Services	52,265	**55,101**	57,880	(2,779)
Contractual Services	5,967	**5,927**	9,890	(3,963)
Commodities	1,143	**327**	2,000	(1,673)
Total Register of Deeds	59,375	**61,355**	69,770	(8,415)
Sheriff				
Personal Services	356,541	**347,249**	392,064	(44,815)
Contractual Services	27,332	**96,317**	82,100	14,217
Commodities	51,990	**55,460**	69,500	(14,040)
Capital Outlay	59,682	**34,600**	35,000	(400)
Total Sheriff	$ 495,545	**533,626**	578,664	(45,038)

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Dispatch				
Personal Services	$ 198,060	**236,194**	240,000	(3,806)
Contractual Services	33,179	**26,464**	13,100	13,364
Commodities	2,093	**4,102**	6,100	(1,998)
Capital Outlay	3,000	**8,842**	55,000	(46,158)
Total Dispatch	236,332	**275,602**	314,200	(38,598)
Court System				
Contractual Services	16,997	**12,187**	19,010	(6,823)
Commodities	5,921	**3,936**	5,000	(1,064)
Capital Outlay	9,404	**24,034**	17,932	6,102
Legal Cost	43,521	**39,583**	30,000	9,583
Total Court System	75,843	**79,740**	71,942	7,798
Courthouse General				
Personal Services	16,721	**19,473**	70,000	(50,527)
Contractual Services	315,286	**330,815**	337,000	(6,185)
Commodities	11,891	**21,227**	23,750	(2,523)
Capital Outlay	13,188	**15,217**	220,000	(204,783)
Total Courthouse General	357,086	**386,732**	650,750	(264,018)
Emergency Preparedness				
Personal Services	32,580	**38,522**	35,000	3,522
Contractual Services	12,924	**12,202**	15,500	(3,298)
Commodities	86	**477**	700	(223)
Capital Outlay	2,490	**170**	5,500	(5,330)
Total Emergency Preparedness	48,080	**51,371**	56,700	(5,329)
Other Departments				
Area Agency on Aging	5,000	**5,000**	5,000	-
Airport Maintenance	4,000	**4,000**	4,000	-
Soil Conservation	22,500	**25,000**	25,000	-
Free Fair	15,800	**25,000**	25,000	-
Historical Society	5,500	**5,500**	5,500	-
Mental Health	26,860	**27,000**	27,000	-
Juvenile Detention	-	**3,945**	-	3,945
CASA	1,500	**1,500**	1,500	-
Intellectual Disability	28,495	**28,495**	28,495	-
Rural Opportunity Zone Student Loan	-	**-**	27,000	(27,000)
Election	54,274	**65,599**	104,150	(38,551)
Total Other Departments	163,929	**191,039**	252,645	(61,606)
Total Expenditures	$ 1,929,879	**2,065,261**	2,519,024	(453,763)

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 2,715,363	**3,126,223**	3,104,397	21,826
Neighborhood Revitalization Rebate	(47,341)	**(54,149)**	(65,990)	11,841
State Aid - Special Highway	352,610	**350,356**	355,021	(4,665)
Miscellaneous	-	**14,608**	-	14,608
Reimbursements	136,080	**298,015**	-	298,015
Total Receipts	3,156,712	**3,735,053**	3,393,428	341,625
Expenditures				
Personal Services	831,102	**879,311**	1,110,900	(231,589)
Contractual Services	224,959	**249,780**	230,650	19,130
Commodities	1,433,694	**1,669,410**	2,152,500	(483,090)
Capital Outlay	333,574	**173,636**	353,000	(179,364)
Transfers Out	500,000	**-**	-	-
Total Expenditures	3,323,329	**2,972,137**	3,847,050	(874,913)
Receipts Over (Under) Expenditures	(166,617)	**762,916**		
Unencumbered Cash - Beginning	1,162,053	**995,436**		
Unencumbered Cash - Ending	$ 995,436	**1,758,352**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	100,000	**-**
State Aid - Connecting Links		460,430	**257,175**
Reimbursements		23,883	**-**
Total Receipts		584,313	**257,175**
Expenditures			
Contractual Services		573,811	**363,131**
Receipts Over (Under) Expenditures		10,502	**(105,956)**
Unencumbered Cash - Beginning		908,220	**918,722**
Unencumbered Cash - Ending	$	918,722	**812,766**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	300,000	**-**
Reimbursements		-	**82,129**
Total Receipts		300,000	**82,129**
Expenditures			
Capital Outlay		408,593	**-**
Receipts Over (Under) Expenditures		(108,593)	**82,129**
Unencumbered Cash - Beginning		1,047,759	**939,166**
Unencumbered Cash - Ending	$	939,166	**1,021,295**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	100,000	-
Expenditures			
Capital Outlay		180,380	-
Receipts Over (Under) Expenditures		(80,380)	-
Unencumbered Cash - Beginning		80,380	-
Unencumbered Cash - Ending	$	-	-

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 141,523	**101,153**	99,656	1,497
Neighborhood Revitalization Rebate	(2,504)	**(1,720)**	(2,060)	340
Chemical Sales	63,431	**65,177**	50,000	15,177
Total Receipts	202,450	**164,610**	147,596	17,014
Expenditures				
Personal Services	81,547	**85,548**	80,300	5,248
Contractual Services	9,964	**9,897**	10,700	(803)
Commodities	75,019	**82,511**	114,575	(32,064)
Capital Outlay	1,698	**-**	50,000	(50,000)
Total Expenditures	168,228	**177,956**	255,575	(77,619)
Receipts Over (Under) Expenditures	34,222	**(13,346)**		
Unencumbered Cash - Beginning	119,177	**153,399**		
Unencumbered Cash - Ending	$ 153,399	**140,053**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 258,778	**258,641**	256,456	2,185
Neighborhood Revitalization Rebate	(4,542)	**(4,463)**	(5,414)	951
Federal Aid	36,644	**26,305**	3,000	23,305
State Aid	20,349	**13,138**	3,000	10,138
Intergovernmental	41,570	**40,662**	20,000	20,662
Grants	43,249	**34,800**	30,000	4,800
Collections	86,121	**121,216**	11,000	110,216
Total Receipts	482,169	**490,299**	318,042	172,257
Expenditures				
Personal Services	238,364	**270,769**	294,640	(23,871)
Contractual Services	39,981	**56,803**	64,050	(7,247)
Commodities	41,524	**53,101**	75,048	(21,947)
Capital Outlay	1,718	**1,378**	-	1,378
Grant Expenditures	9,154	**126**	-	126
Total Expenditures	330,741	**382,177**	433,738	(51,561)
Receipts Over (Under) Expenditures	151,428	**108,122**		
Unencumbered Cash - Beginning	285,701	**437,129**		
Unencumbered Cash - Ending	$ 437,129	**545,251**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 147,604	**128,720**	124,354	4,366
Neighborhood Revitalization Rebate	(2,501)	**(2,160)**	(2,607)	447
Total Receipts	145,103	**126,560**	121,747	4,813
Expenditures				
Personal Services	96,433	**97,445**	132,000	(34,555)
Contractual Services	22,124	**32,835**	26,100	6,735
Commodities	4,553	**3,755**	3,200	555
Capital Outlay	22,750	**-**	5,000	(5,000)
Total Expenditures	145,860	**134,035**	166,300	(32,265)
Receipts Over (Under) Expenditures	(757)	**(7,475)**		
Unencumbered Cash - Beginning	86,062	**85,305**		
Unencumbered Cash - Ending	$ 85,305	**77,830**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,306,959	**1,256,034**	1,218,709	37,325
Neighborhood Revitalization Rebate	(21,781)	**(21,222)**	(25,715)	4,493
Reimbursements	31,845	**12,445**	-	12,445
Total Receipts	1,317,023	**1,247,257**	1,192,994	54,263
Expenditures				
Social Security	223,478	**253,730**	250,000	3,730
Employee Retirement	272,786	**312,528**	330,000	(17,472)
Workmen's Comp. Insurance	54,440	**113,745**	85,000	28,745
Life Insurance	-	**7,956**	-	7,956
Penalties	-	**3,373**	-	3,373
Unemployment Insurance	2,556	**4,702**	9,000	(4,298)
Transfers Out	900,000	**895,000**	925,000	(30,000)
(a) Adjustment for Qualifying Budget Credit	-	**-**	12,445	(12,445)
Total Expenditures	1,453,260	**1,591,034**	1,611,445	(20,411)
Receipts Over (Under) Expenditures	(136,237)	**(343,777)**		
Unencumbered Cash - Beginning	762,182	**625,945**		
Unencumbered Cash - Ending	$ 625,945	**282,168**		

(a) Adjustment for Qualifying Budget Credit

Reimbursements Over Amount Budgeted	$ 12,445

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 455,179	**457,050**	459,465	(2,415)
Neighborhood Revitalization Rebate	(7,883)	**-**	(9,715)	9,715
Miscellaneous	-	**-**	5,000	(5,000)
Total Receipts	447,296	**457,050**	454,750	2,300
Expenditures				
Appropriations	429,751	**438,242**	454,750	(16,508)
Receipts Over (Under) Expenditures	17,545	**18,808**		
Unencumbered Cash - Beginning	11,061	**28,606**		
Unencumbered Cash - Ending	$ 28,606	**47,414**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 431,759	**402,927**	397,804	5,123
Neighborhood Revitalization Rebate	(7,528)	**(6,916)**	(8,369)	1,453
State Aid	3,000	**-**	-	-
Miscellaneous	-	**351**	-	351
Reimbursement	-	**103,040**	-	103,040
Collections	216,637	**299,456**	140,000	159,456
Total Receipts	643,868	**798,858**	529,435	269,423
Expenditures				
Personal Services	538,263	**684,237**	592,000	92,237
Contractual Services	58,501	**68,604**	71,250	(2,646)
Commodities	54,171	**52,787**	58,000	(5,213)
Capital Outlay	-	**23,013**	25,000	(1,987)
(a) Adjustment for Qualifying Budget Credit	-	**-**	103,040	(103,040)
Total Expenditures	650,935	**828,641**	849,290	(20,649)
Receipts Over (Under) Expenditures	(7,067)	**(29,783)**		
Unencumbered Cash - Beginning	366,884	**359,817**		
Unencumbered Cash - Ending	$ 359,817	**330,034**		

(a) Adjustment for Qualifying Budget Credit

Reimbursement Over Amount Budgeted	$ 103,040

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 3,866	**9,669**	6,785	2,884
State Aid	-	**46,672**	-	46,672
Total Receipts	3,866	**56,341**	6,785	49,556
Expenditures				
Contractual Services	11,819	**25,732**	23,697	2,035
(a) Adjustment for Qualifying Budget Credit	-	**-**	46,672	(46,672)
Total Expenditures	11,819	**25,732**	70,369	(44,637)
Receipts Over (Under) Expenditures	(7,953)	**30,609**		
Unencumbered Cash - Beginning	13,504	**5,551**		
Unencumbered Cash - Ending	$ 5,551	**36,160**		

(a) Adjustment for Qualifying Budget Credit

State Aid Over Amount Budgeted	$ 46,672

SMITH COUNTY, KANSAS
New Generation E-911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 59,576	**60,370**	62,000	(1,630)
Expenditures				
Contractual Services	35,301	**82,432**	86,684	(4,252)
Receipts Over (Under) Expenditures	24,275	**(22,062)**		
Unencumbered Cash - Beginning	24,684	**48,959**		
Unencumbered Cash - Ending	$ 48,959	**26,897**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	6,004	**5,345**
Expenditures			
Capital Outlay		12,153	**1,174**
Receipts Over (Under) Expenditures		(6,149)	**4,171**
Unencumbered Cash - Beginning		39,327	**33,178**
Unencumbered Cash - Ending	$	33,178	**37,349**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,503	**1,336**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,503	**1,336**
Unencumbered Cash - Beginning		4,032	**5,535**
Unencumbered Cash - Ending	$	5,535	**6,871**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,503	**1,336**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,503	**1,336**
Unencumbered Cash - Beginning		7,747	**9,250**
Unencumbered Cash - Ending	$	9,250	**10,586**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	621,622	**712,297**
Expenditures			
Contractual Services		9,643	**113,054**
Wellness Center		27,855	**19,790**
Payments to Hospital		257,744	**233,205**
Lease Interest Payment - PBC		5,350	**532**
Lease Principal Payment - PBC		245,000	**145,000**
Total Expenditures		545,592	**511,581**
Receipts Over (Under) Expenditures		76,030	**200,716**
Unencumbered Cash - Beginning		596,814	**672,844**
Unencumbered Cash - Ending	$	672,844	**873,560**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Guest Tax	$ 3,369	**2,900**	4,500	(1,600)
Grant Income	-	**2,000**	-	2,000
Reimbursement	-	**600**	-	600
Total Revenue	3,369	**5,500**	4,500	1,000
Expenditures				
Personal Services	1,438	**3,750**	-	3,750
Commodities	3,372	**2,465**	-	2,465
Grant Expenditures		**775**	-	775
Appropriations	-	**-**	9,908	(9,908)
Total Expenditures	4,810	**6,990**	9,908	(2,918)
Receipts Over (Under) Expenditures	(1,441)	**(1,490)**		
Unencumbered Cash - Beginning	13,022	**11,581**		
Unencumbered Cash - Ending	$ 11,581	**10,091**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursement	$	49,713	**74**
Transfers In		900,000	**895,000**
Total Receipts		949,713	**895,074**
Expenditures			
Health Insurance		728,006	**692,280**
Miscellaneous		-	**1,179**
Medical Claims Paid		143,980	**131,608**
Total Expenditures		871,986	**825,067**
Receipts Over (Under) Expenditures		77,727	**70,007**
Unencumbered Cash - Beginning		2,835,006	**2,912,733**
Unencumbered Cash - Ending	$	2,912,733	**2,982,740**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	377,210	**433,827**
Expenditures			
Contractual Services		377,210	**401,321**
Receipts Over (Under) Expenditures		-	**32,506**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**32,506**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax Contributed	$	27,855	**19,790**
Wellness Center Fees		14,538	**20,249**
Grants		23,965	**1,780**
Donations		1,956	**20**
Total Receipts		68,314	**41,839**
Expenditures			
Personal Services		21,318	**20,097**
Contractual Services		40,499	**12,384**
Commodities		6,497	**9,298**
Capital Outlay		-	**60**
Total Expenditures		68,314	**41,839**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

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

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Capital Outlay		9,613	**-**
Receipts Over (Under) Expenditures		(9,613)	**-**
Unencumbered Cash - Beginning		29,054	**19,441**
Unencumbered Cash - Ending	$	19,441	**19,441**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	347,978	**-**
Expenditures			
Capital Outlay		551,627	**84,471**
Receipts Over (Under) Expenditures		(203,649)	**(84,471)**
Unencumbered Cash - Beginning		297,131	**93,482**
Prior Year Cancelled Encumbrances		-	**5,056**
Unencumbered Cash - Ending	$	93,482	**14,067**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 610	**1,417**	-	1,417
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	610	**1,417**		
Unencumbered Cash - Beginning	-	**610**		
Unencumbered Cash - Ending	$ 610	**2,027**		

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

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
State Aid	$	663	**6,116**	-	6,116
Expenditures		-	**-**	-	-
Receipts Over (Under) Expenditures		663	**6,116**		
Unencumbered Cash - Beginning		-	**663**		
Unencumbered Cash - Ending	$	663	**6,779**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**100,000**
Expenditures			
Contractual Services		-	**18,000**
Receipts Over (Under) Expenditures		-	**82,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**82,000**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 262,582	**267,883**	270,000	(2,117)
Collections	8,454	**11,148**	2,000	9,148
Land Rent	3,680	**3,450**	4,000	(550)
Miscellaneous	4,123	**5,239**	-	5,239
Total Receipts	278,839	**287,720**	276,000	11,720
Expenditures				
Personal Services	144,570	**171,020**	180,418	(9,398)
Contractual Services	26,368	**63,044**	90,050	(27,006)
Commodities	14,220	**14,709**	35,700	(20,991)
Transfers Out	180,000	**40,000**	40,000	-
Total Expenditures	365,158	**288,773**	346,168	(57,395)
Receipts Over (Under) Expenditures	(86,319)	**(1,053)**		
Unencumbered Cash - Beginning	438,447	**352,128**		
Unencumbered Cash - Ending	$ 352,128	**351,075**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	12,500	**12,500**
Expenditures			
Capital Outlay		-	**5,050**
Receipts Over (Under) Expenditures		12,500	**7,450**
Unencumbered Cash - Beginning		125,000	**137,500**
Unencumbered Cash - Ending	$	137,500	**144,950**

SMITH COUNTY, KANSAS
Solid Waste Post Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	7,500	**7,500**
Expenditures		-	-
Receipts Over (Under) Expenditures		7,500	**7,500**
Unencumbered Cash - Beginning		75,000	**82,500**
Unencumbered Cash - Ending	$	82,500	**90,000**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	160,000	**20,000**
Expenditures		-	-
Receipts Over (Under) Expenditures		160,000	**20,000**
Unencumbered Cash - Beginning		320,000	**480,000**
Unencumbered Cash - Ending	$	480,000	**500,000**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	9,823	**3,228**
Expenditures			
Contractual Services		13,127	**7,425**
Receipts Over (Under) Expenditures		(3,304)	**(4,197)**
Unencumbered Cash - Beginning		11,680	**8,376**
Unencumbered Cash - Ending	$	8,376	**4,179**

SMITH COUNTY, KANSAS
Prosecuting Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	580	**595**
Expenditures			
Payments to Other Governments		263	**356**
Receipts Over (Under) Expenditures		317	**239**
Unencumbered Cash - Beginning		2,203	**2,520**
Unencumbered Cash - Ending	$	2,520	**2,759**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	555,889	**557,502**
Expenditures			
Payments to Other Governments		449,196	**445,231**
Personal Services		9,742	**10,045**
Contractual Services		39,130	**47,946**
Commodities		32,084	**15,321**
Capital Outlay		20,102	**12,883**
Transfers Out		5,635	**26,076**
Total Expenditures		555,889	**557,502**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

SMITH COUNTY, KANSAS
Related Municipal Entity
Smith County, Kansas Public Building Commission - Debt Service Fund Series 2013
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Rent Income From the Hospital	$	250,350	**145,532**
Expenditures			
Bond Principal Series 2013		245,000	**145,000**
Bond Interest Series 2013		5,350	**532**
Total Expenditures		250,350	**145,532**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

SMITH COUNTY, KANSAS
Related Municipal Entity
Smith County, Kansas Public Building Commission - Debt Service Fund Series 2019
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Rent Income From the Hospital	$	1,243,645	**1,243,645**
Expenditures			
Bond Principal		507,981	**521,951**
Bond Interest		735,664	**721,694**
Total Expenditures		1,243,645	**1,243,645**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

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

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Advance Tax	$ -	17,854	17,854	**-**
Neighborhood Revitalization	388	76,457	5,591	**71,254**
Current Tax	8,717,193	13,617,107	13,127,416	**9,206,884**
Bankruptcy Holding	342	2,762	2,762	**342**
Delinquent Personal Property	2,094	9,646	2,094	**9,646**
Real Estate Redemptions	124,685	156,500	184,906	**96,279**
Motor Vehicle Tax	146,036	757,150	770,303	**132,883**
Total Distributable Funds	8,990,738	14,637,476	14,110,926	**9,517,288**
State Funds				
State Institutional Building	-	38,962	38,962	**-**
State Educational Building	-	77,924	77,924	**-**
Total State Funds	-	116,886	116,886	**-**
Subdivision Funds				
Cities	-	1,383,904	1,383,904	**-**
Townships	-	225,537	225,537	**-**
School Districts	-	3,663,663	3,663,663	**-**
Irrigation Districts	12,558	401,275	404,925	**8,908**
Other Special Districts	-	82,168	82,168	**-**
Cemeteries	160	27,099	27,107	**152**
Total Subdivision Funds	12,718	5,783,646	5,787,304	**9,060**
Total	$ 9,003,456	20,538,008	20,015,116	**9,526,348**

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

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Agency Funds					
Payroll Withholding	$	86,523	1,086,382	1,095,612	**77,293**
Smith County Veteran Memorial		3,706	-	-	**3,706**
Drivers Licenses		32,620	16,653	14,923	**34,350**
Sales Tax		31,706	640,149	650,490	**21,365**
Game Licenses		79	6,670	6,683	**66**
Heritage Trust		1,136	2,672	2,563	**1,245**
Diversion Fee		19,949	6,348	3,406	**22,891**
Escrow		93,391	500,117	494,910	**98,598**
Passport Fee		13,768	2,489	-	**16,257**
Concealed Weapon		2,706	520	-	**3,226**
Special Law Enforcement		818	-	-	**818**
Sexual Predator Registration		5,800	1,320	-	**7,120**
Sheriff VINS		7,153	5,430	1,381	**11,202**
Tax Sale Fund		4,283	-	-	**4,283**
State and Local Assistance		11,363	18,205	20,000	**9,568**
DCCA		3,000	-	-	**3,000**
Clerk of District Court		14,000	13,575	23,545	**4,030**
Total	$	332,001	2,300,530	2,313,513	**319,018**