ANDERSON COUNTY, KANSAS

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended December 31, 2023

Anderson County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2023

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Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Anderson County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Anderson 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 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 Anderson County, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

Other Matters

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 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 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 Anderson County, Kansas, as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated October 3, 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. 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 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 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

Chanute, Kansas
October 9, 2024

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 369,379	4,632,782	4,916,648	85,513	109,970	195,483
Special Purpose:						
Ambulance		652,403	651,715	688		688
Conservation District		50,139	50,000	139		139
Direct Election	1,567	61,875	61,420	2,022	342	2,364
Employee Benefits	164,637	1,675,062	1,424,642	415,057	31,752	446,809
EMS Tax Lid Reserve	202,783			202,783		202,783
Fair Building		9,573	9,250	323		323
Health		89,028	89,000	28		28
Historical Society		41,636	40,700	936		936
Mental Health		90,294	89,985	309		309
Inmate Commissary	(378)	43,451	42,053	1,020	2,407	3,427
Intellectual Disabilities		46,616	46,586	30		30
Noxious Weed	3,621	161,641	160,584	4,678	2,468	7,146
Reappraisal	7,058	351,249	353,702	4,605	7,189	11,794
Road and Bridge	88,309	3,714,793	3,714,243	88,859	91,177	180,036
Rural Fire District No. 1	9,115	462,889	468,803	3,201	8,145	11,346
Service Program for the Elderly		72,366	72,366			
Special Alcohol Program		8,939	6,083	2,856		2,856
Special Bridge	197,078	412,886	195,995	413,969	5,414	419,383
Special Liability	3,352	45,696	37,617	11,431		11,431
Special Park and Recreation	15,069	2,072		17,141		17,141
Special Ambulance Equipment	86,376	50,000	65,196	71,180		71,180
Special Capital Improvement	1,959,105	304,155		2,263,260		2,263,260
Special Equipment Reserve	1,109,315	133,500	212,481	1,030,334		1,030,334
Jail Sales Tax Reserve	1,068,488	135,829	1,002,056	202,261		202,261
Jail/Sheriff Reserve	264,368	254,000	29,529	488,839		488,839
Special Highway	425,244	300,000	425,000	300,244		300,244
Special Machinery	72,426	363,625	44,419	391,632		391,632
Special Rural Fire Equipment	146,858	108,806		255,664		255,664
Welda Sewer District	61,144	21,266	30,463	51,947	94	52,041
Emergency Telephone Service	100,016	60,436	46,702	113,750	4	113,754
Wireless Emergency Telephone Service	4,275	16	420	3,871		3,871
Special Auto	53,000	323,339	291,888	84,451	18,822	103,273
Prosecuting Attorney Training	759	487	635	611		611
Special Law Enforcement Trust	13,321	15,890		29,211		29,211
Special Sex Offender Fee Trust	7,087	4,080	2,543	8,624		8,624
Register of Deeds Technology	56,991	9,042	3,719	62,314		62,314
Sheriff Bulletproof Vest Grant	2,533	949	2,376	1,106		1,106
County Clerk Technology	12,639	2,244	5,670	9,213		9,213
County Treasurer Technology	11,130	2,242	2,441	10,931		10,931
Special Prosecutor's Trust	684	400		1,084		1,084
D.A.R.E. Grant	5,274	2,027	1,222	6,079		6,079

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

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Prosecuting Attorney Check Fees	574			574		574
American Rescue Plan	791,303		177,739	613,564		613,564
Diversion Fees	10,330	5,159	12,659	2,830		2,830
Bond and Interest:						
Bond and Interest	14,581	264,420	248,625	30,376		30,376
Hospital Bond and Interest	231,946	1,634,025	1,594,130	271,841		271,841
Welda Sewer Bond and Interest	205	19,433	19,433	205		205
Law Enforcement Center Bond Reserve	903,710			903,710		903,710
Business:						
Solid Waste	487,657	232,535	386,667	333,525	13,197	346,722
Trusts:						
Employee Benefit Trust	12,507	20,000	29,096	3,411		3,411
Employee Flexible Spending Plan Trust		15,700	3,293	12,407		12,407
Veteran's Memorial	71,097	100	5,122	66,075	75	66,150
Ethanol Plant Tax Refund Reserve	2,094,230	285,736	1,113,684	1,266,282		1,266,282
Total Primary Government (1)	11,140,763	17,194,831	18,188,600	10,146,994	291,056	10,438,050
Composition of Cash:						
Cash and Cash Items on Hand						20,378
Demand Deposits						21,903,108
State Municipal Investment Pool						305,184
Less: Agency Funds						(11,790,621)
Adjustment for Rounding						1
Total Primary Government (1)						10,438,050

(1) Excluding Agency Funds

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

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Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Anderson County, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The County is a municipal corporation governed by an elected three-member Board of County Commissioners. This financial statement presents Anderson County, Kansas, as a primary government only. The County has waived the application of generally accepted accounting principles and, as such, has not included any related municipal entities in this financial statement.

Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide 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 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 Kansas Municipal Audit and Accounting Guide 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.

Basis of Presentation

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

The following Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2023:

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

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

Bond and Interest Funds--used to account for the accumulation of resources, including tax levies, 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 (i.e. enterprise and internal service funds, etc.).

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 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 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time County employees are members of the Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plans. The County's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing for the year ending December 31, 2023.

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 the year ended December 31, 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 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. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds of the County:

EMS Tax Lid Reserve Fund	Special Law Enforcement Trust Fund
Inmate Commissary Fund	Special Sex Offender Fee Trust
Special Ambulance Equipment Fund	Register of Deeds Technology Fund
Special Capital Improvement Fund	Sheriff Bulletproof Vest Grant Fund
Special Equipment Reserve Fund	County Clerk Technology Fund
Jail Sales Tax Reserve Fund	County Treasurer Technology Fund
Jail/Sheriff Reserve Fund	Special Prosecutor's Trust Fund
Special Highway Fund	D.A.R.E. Grant Fund
Special Machinery Fund	Prosecuting Attorney Check Fees Fund
Special Rural Fire Equipment Fund	American Rescue Plan Fund
Special Auto Fund	Diversion Fees Fund
Prosecuting Attorney Training Fund	

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.

Note 2 Deposits and Investments

As of December 31, 2023, the County had the following investments:

Investment Type	Book Value	Fair Value
Kansas Municipal Investment Pool	$ 305,184	305,184

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 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 9-1405. In addition to this, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

At December 31, 2023, the carrying amount of the County's deposits was $21,903,108 and the bank balance was $22,250,175. Of the bank balance, $1,684,296 was covered by federal depository insurance and the remaining $20,565,879 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. At December 31, 2023, the County had invested $305,184 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 3 Long-term Debt

Changes in the County's outstanding long-term debt, for the year ending December 31, 2023 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease Obligations:									
Jail Building Refinance	2.0-2.125%	8/04/2016	$ 3,305,000	2/01/2023	980,000		980,000	-	10,153
Fire Truck	3.77%	8/13/2018	206,800	1/15/2026	82,889		26,613	56,276	3,128
Fire Truck	2.84%	12/20/2021	170,000	1/15/2027	138,163		33,102	105,061	3,929
General Obligation Bonds:									
G.O. Hospital and Refunding Bonds	2.00-5.00%	8/01/2013	25,455,000	8/01/2023	645,000		645,000	-	20,156
G.O. Refunding Bonds	2.00-2.50%	7/02/2015	2,370,000	8/01/2026	945,000		225,000	720,000	23,625
G.O. Refunding Bonds	2.00-3.25%	12/28/2017	9,685,000	8/01/2038	9,205,000		80,000	9,125,000	294,094
G.O. Refunding Bonds	.45-2.75%	10/29/2020	14,095,000	8/01/2042	13,435,000		300,000	13,135,000	254,880
G.O. Sewer District Bonds 2007-A	4.125%	6/18/2007	268,300	6/26/2047	216,000		5,000	211,000	8,910
G.O. Sewer District Bonds 2007-B	4.125%	6/18/2007	46,000	6/26/2047	37,100		900	36,200	1,530
G.O. Sewer District Bonds 2007-C	4.125%	6/18/2007	60,000	6/26/2047	48,300		1,100	47,200	1,992
Total Contractual Indebtedness					25,732,452	-	2,296,715	23,435,737	622,397

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

	Capital Lease Obligations		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2024	$ 61,660	5,112	1,292,100	574,618
2025	63,670	3,101	1,307,100	557,805
2026	36,007	1,024	1,303,300	539,212
2027			1,078,300	518,615
2028			1,083,500	503,322
2029-2033			5,743,900	2,189,218
2034-2038			6,635,000	1,309,695
2039-2043			4,759,100	286,606
2044-2047			72,100	7,594
Total	161,337	9,237	23,274,400	6,486,685

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Jail Sales Tax Reserve Fund	General Fund	Resolution	$ 435,307
Special Auto Fund	General Fund	K.S.A. 8-145	53,000
General Fund	Special Capital Improvement Fund	K.S.A. 19-120	304,155
Election Fund	Special Equipment Reserve Fund	K.S.A. 19-119	19,000
Noxious Weed Fund	Special Equipment Reserve Fund	K.S.A. 19-119	29,500
Reappraisal Fund	Special Equipment Reserve Fund	K.S.A. 19-119	85,000
Special Equipment Reserve Fund	Reappraisal Fund	K.S.A. 19-119	200,000
General Fund	Jail/Sheriff Reserve Fund	Resolution	254,000
Road and Bridge Fund	Special Highway Fund	K.S.A. 68-590	300,000
Road and Bridge Fund	Special Machinery Fund		290,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	K.S.A. 19-3612c	91,000
General Fund	Special Auto Fund	Resolution	54,675
Welda Sewer District Fund	Welda Sewer District Bond and Interest Fund	Bond Covenant	19,433
Employee Benefits Fund	Employee Benefit Trust Fund	Resolution	20,000
Employee Benefit Trust Fund	Employee Flexible Spending Plan Trust Fund	Resolution	12,000
General Fund	Ethanol Plant Tax Refund Reserve Fund	Resolution	285,736

Note 5 Other Long-Term Obligations from Operations

Compensated Absences

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of 160 hours vacation time (200 hours if the employee has been with the County more than 10 years and 240 hours if the employee has been with the County more than 20 years) and a maximum accumulation of 480 hours sick pay. Upon termination, with at least 2 weeks' notice, employees are paid for all earned, but unused vacation time, and 50% of earned but unused sick leave. Policies prohibit payment for vacation time in lieu of time off.

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 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. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $525,882 for KPERS and $144,320 for KP&F 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 $3,372,634 for KPERS and $1,158,585 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, 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 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.

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 7 Federally Assisted Programs – Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 8 Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Note 9 Jail Building – Anderson County Public Building Commission

During 2007, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The purpose of this PBC was to issue revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were then secured by a Lease Agreement between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

Also during 2007, the County held a special election and gained approval for a special sales tax to pay for the construction and equipping of a jail facility. The proceeds of this sales tax will be used to pay the County's lease payments to the PBC.

During 2016, the PBC issued advance refunding bonds to refinance this outstanding debt. The proceeds of these advance refunding bonds, along with $620,000 provided by the County from the Law Enforcement Center Bond Reserve Fund, were used to shorten the projected payment schedule and reduce future interest payments. As a result, the payments due from the County under this lease were reduced substantially.

Note 10 Closure and Postclosure Care Costs of Landfill

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. The final closure was completed during 1996. Engineer estimates made at the time of closing were that it would cost $21,200 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site.

Note 11 Ethanol Plant Tax Refund Reserve

In a prior year, a large ethanol plant in the County filed a formal protest with the Kansas Board of Tax Appeals, claiming that the taxable valuation of their plant was too high for one or more tax years. In order to hedge against the eventuality of being required to pay large refunds, covering multiple prior years' taxes, the County established the Ethanol Plant Tax Reserve Fund and periodically transferred monies from the General Fund into this reserve.

In September, 2023, the County received notice that the Kansas Board of Tax Appeals had issued a ruling regarding the Ethanol Plant's tax appeal. Under this ruling, the County was ordered to make partial refunds of taxes the Ethanol Plant had paid during the period 2018 through 2022. The total impact on the County's tax-levy funds, from this refund order, was $587,041 in taxes, plus $71,067 interest. This refund was paid from the funds set aside in the Ethanol Plant Tax Refund Reserve fund. The County also paid the refunds due on behalf of the City of Garnett, Unified School District No. 365 (with the exception of the General Fund) and the Frontier Extension District. These other entities will repay the County out of taxes to be distributed in 2024.

Note 12 Subsequent Events

The County has evaluated subsequent events through October 9, 2024, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

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

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 4,933,214	4,542	4,937,756	4,916,648	(21,108)
Special Purpose:					
Ambulance	651,715		651,715	651,715	
Conservation District	50,000		50,000	50,000	
Direct Election	62,000		62,000	61,420	(580)
Employee Benefits	1,693,250		1,693,250	1,424,642	(268,608)
Fair Building	9,250		9,250	9,250	
Health	89,000		89,000	89,000	
Historical Society	40,700		40,700	40,700	
Mental Health	89,985		89,985	89,985	
Intellectual Disabilities	46,586		46,586	46,586	
Noxious Weed	161,100		161,100	160,584	(516)
Reappraisal	356,186		356,186	353,702	(2,484)
Road and Bridge	3,717,400		3,717,400	3,714,243	(3,157)
Rural Fire District No. 1	481,959		481,959	468,803	(13,156)
Service Program for the Elderly	72,550		72,550	72,366	(184)
Special Alcohol Program	6,083		6,083	6,083	
Special Bridge	443,000		443,000	195,995	(247,005)
Special Liability	45,000		45,000	37,617	(7,383)
Special Park and Recreation	2,214		2,214		(2,214)
Welda Sewer District	60,280		60,280	30,463	(29,817)
Emergency Telephone Service	118,347		118,347	46,702	(71,645)
Wireless Emergency Telephone Service	4,228		4,228	420	(3,808)
Bond and Interest:					
Bond and Interest	268,675		268,675	248,625	(20,050)
Hospital Bond and Interest	1,844,230		1,844,230	1,594,130	(250,100)
Welda Sewer Bond and Interest	20,205		20,205	19,433	(772)
Business:					
Solid Waste	453,250		453,250	386,667	(66,583)
Totals	15,720,407	4,542	15,724,949	14,715,779	(1,009,170)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,251,612	2,584,496	2,561,093	23,403
Motor Vehicle Tax	252,142	270,824	271,579	(755)
Recreational Vehicle Tax	6,667	7,218	7,155	63
Delinquent Tax	66,647	43,201	48,174	(4,973)
16/20 M Truck Tax	13,205	17,779	16,323	1,456
Countywide Sales Tax	798,583	934,679	750,000	184,679
Commercial Vehicle Fees	20,969	23,587	21,670	1,917
Mineral Production Tax	1,770	1,598		1,598
Watercraft Tax	1,765	2,049	1,699	350
Interest on Tax	72,211	68,873	90,000	(21,127)
Total Taxes	4,485,571	3,954,304	3,767,693	186,611
Intergovernmental				
Federal Emergency Preparedness Grant	19,612	22,542	18,000	4,542
Local Alcoholic Liquor Tax	2,276	2,072	2,214	(142)
Total Intergovernmental	21,888	24,614	20,214	4,400
Licenses, Fees, and Permits				
Officer Fees	86,388	80,260	95,000	(14,740)
Service Fees	2,371	835		835
Total Licenses, Fees, and Permits	88,759	81,095	95,000	(13,905)
Use of Money and Property				
Interest on Investments	23,163	67,873	20,000	47,873
Rent	1,975	1,875		1,875
Prisoner Board	108,296		90,000	(90,000)
Total Use of Money and Property	133,434	69,748	110,000	(40,252)
Transfers				
Operating Transfers In	997,785	488,307	935,307	(447,000)
Miscellaneous				
Other	4,013	14,714	5,000	9,714
Total Cash Receipts	5,731,450	4,632,782	4,933,214	(300,432)
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	65,264	65,264	67,300	(2,036)
Contractual Services	2,993	2,077	6,800	(4,723)
Commodities	206	80	500	(420)
Capital Outlay			1,000	(1,000)
Reimbursed Expense	(60)			
Total County Commission	68,403	67,421	75,600	(8,179)
County Clerk				
Personal Services	148,855	150,038	150,000	38
Contractual Services	4,472	5,664	6,000	(336)
Commodities	1,168	2,401	2,500	(99)
Capital Outlay		114	1,000	(886)
Reimbursed Expense		(40)		(40)
Total County Clerk	154,495	158,177	159,500	(1,323)
County Treasurer				
Personal Services	295,804	333,254	382,000	(48,746)
Contractual Services	12,574	13,128	12,600	528
Commodities	1,084	2,962	8,000	(5,038)
Capital Outlay	398	1,283	1,000	283
Operating Transfers Out	55,075	54,675	54,675	
Reimbursed Expense		(389)		(389)
Total County Treasurer	364,935	404,913	458,275	(53,362)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
County Attorney				
Personal Services	$ 131,532	123,582	140,226	(16,644)
Contractual Services	27,713	49,558	17,887	31,671
Commodities	3,484	4,468	5,409	(941)
Capital Outlay	2,129	3,708	8,478	(4,770)
Reimbursed Expense	(1,021)	(1,258)		(1,258)
Total County Attorney	163,837	180,058	172,000	8,058
Register of Deeds				
Personal Services	79,265	78,421	81,000	(2,579)
Contractual Services	417	546	2,500	(1,954)
Commodities	201	326	1,000	(674)
Capital Outlay		266	1,000	(734)
Reimbursed Expense	(17)			
Total Register of Deeds	79,866	79,559	85,500	(5,941)
District Court				
Contractual Services	91,920	117,707	125,459	(7,752)
Commodities	4,886	3,687	6,000	(2,313)
Capital Outlay	14,444	1,870	19,500	(17,630)
Reimbursed Expense	(1,941)	(785)		(785)
Total District Court	109,309	122,479	150,959	(28,480)
Courthouse General				
Personal Services	67,709	77,024	70,000	7,024
Contractual Services	286,867	292,844	250,000	42,844
Commodities	28,218	27,579	25,000	2,579
Capital Outlay	3,474	5,018	26,000	(20,982)
Reimbursed Expense	(18,869)	(21,428)		(21,428)
Total Courthouse General	367,399	381,037	371,000	10,037
Appropriations				
Contractual Services	8,500	9,000	9,000	
Other General Government				
Contractual Services	10,600	81,819	10,752	71,067
CASA				
Contractual Services	9,600	9,600	9,600	
Total General Government	1,336,944	1,494,063	1,502,186	(8,123)
Public Works				
Planning and Zoning				
Personal Services	12,422	12,334	12,800	(466)
Contractual Services	4,816	4,972	3,400	1,572
Commodities	87		1,000	(1,000)
Capital Outlay			1,000	(1,000)
Total Planning and Zoning	17,325	17,306	18,200	(894)
Maintenance				
Contractual Services	10,830	10,415	10,415	
Total Public Works	28,155	27,721	28,615	(894)
Public Safety				
Sheriff				
Personal Services	534,134	522,981	564,860	(41,879)
Contractual Services	29,124	35,928	63,000	(27,072)
Commodities	59,213	45,389	66,950	(21,561)
Capital Outlay	54,070	61,483	77,800	(16,317)
Operating Transfers Out	43,000	96,000		96,000
Reimbursed Expense	(2,267)	(9,476)		(9,476)
Total Sheriff	717,274	752,305	772,610	(20,305)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Dispatch				
Personal Services	$ 338,651	343,270	394,436	(51,166)
Contractual Services	25,220	32,028	45,700	(13,672)
Commodities	1,369	1,613	3,000	(1,387)
Capital Outlay	3,734	3,105	5,000	(1,895)
Reimbursed Expense		(215)		(215)
Total Dispatch	368,974	379,801	448,136	(68,335)
Jail				
Personal Services	613,634	598,866	644,212	(45,346)
Contractual Services	201,762	203,779	200,000	3,779
Commodities	144,312	138,473	141,317	(2,844)
Capital Outlay	5,207	3,532	5,000	(1,468)
Operating Transfers Out		158,000		158,000
Reimbursed Expense	(85,605)	(144,515)		(144,515)
Total Jail	879,310	958,135	990,529	(32,394)
Juvenile Detention				
Contractual Services	9,010	450	45,000	(44,550)
Emergency Preparedness				
Personal Services	62,880	49,708	68,000	(18,292)
Contractual Services	85,878	77,675	48,000	29,675
Commodities	7,032	7,538	7,500	38
Capital Outlay	34,266	45,666	65,000	(19,334)
Reimbursed Expense	(29,404)	(1,553)		(1,553)
Total Emergency Preparedness	160,652	179,034	188,500	(9,466)
Total Public Safety	2,135,220	2,269,725	2,444,775	(175,050)
Health				
Coroner				
Contractual Services	40,050	13,893	30,300	(16,407)
Commodities	350	515		515
Reimbursed Expense	(310)	(297)		(297)
Total Coroner	40,090	14,111	30,300	(16,189)
Agriculture				
Agricultural Appropriations				
Fair	23,800	24,500	24,500	
Culture and Recreation				
Park				
Contractual Services	114			
Economic Development				
Economic Development Appropriations				
Contractual Services	50,000	52,000	52,000	
Sanitation				
Solid Waste				
Personal Services	88,909			
Contractual Services	6,581			
Commodities	9			
Capital Outlay	7,371			
Total Solid Waste	102,870			
Other Sanitation				
Contractual Services	860	2,500	2,500	
Total Sanitation	103,730	2,500	2,500	
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	6,000	6,000	6,000	
Equipment				
Courthouse General				
Contractual Services	10,854	830	50,000	(49,170)

Anderson 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)
Debt Service				
Lease Purchase Agreements				
Principal and Interest	$ 435,140	435,307	435,307	
Transfers				
Operating Transfers Out	1,684,782	589,891	357,031	232,860
Budget Credit			4,542	(4,542)
Total Expenditures and Transfers	5,854,829	4,916,648	4,937,756	(21,108)
Receipts Over (Under) Expenditures and Transfers	(123,379)	(283,866)		
Unencumbered Cash, Beginning	492,758	369,379		
Unencumbered Cash, Ending	369,379	85,513		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 472,319	597,031	591,619	5,412
Motor Vehicle Tax	45,767	39,692	45,287	(5,595)
Recreational Vehicle Tax	1,209	1,053	1,193	(140)
Delinquent Tax	12,030	7,688	6,997	691
16/20 M Truck Tax	2,851	3,215	2,722	493
Commercial Vehicle Fees	3,847	3,427	3,614	(187)
Watercraft Tax	320	297	283	14
Total Cash Receipts	538,343	652,403	651,715	688
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	582,204	666,911	651,715	15,196
Reimbursed Expense		(15,196)		(15,196)
Total Expenditures and Transfers	582,204	651,715	651,715	
Receipts Over (Under) Expenditures and Transfers	(43,861)	688		
Unencumbered Cash, Beginning	43,861			
Unencumbered Cash, Ending		688		

Anderson County, Kansas
Conservation District 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 39,669	45,508	45,042	466
Motor Vehicle Tax	3,775	3,331	3,728	(397)
Recreational Vehicle Tax	100	88	98	(10)
Delinquent Tax	1,003	634	588	46
16/20 M Truck Tax	247	265	224	41
Commercial Vehicle Fees	318	288	297	(9)
Watercraft Tax	26	25	23	2
Total Cash Receipts	45,138	50,139	50,000	139
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	48,782	50,000	50,000	
Total Expenditures and Transfers	48,782	50,000	50,000	
Receipts Over (Under) Expenditures and Transfers	(3,644)	139		
Unencumbered Cash, Beginning	3,644			
Unencumbered Cash, Ending		139		

Anderson County, Kansas
Direct Election 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 50,385	55,991	55,458	533
Motor Vehicle Tax	4,867	4,233	4,806	(573)
Recreational Vehicle Tax	129	112	127	(15)
Delinquent Tax	1,334	800	746	54
16/20 M Truck Tax	320	341	289	52
Commercial Vehicle Fees	411	366	383	(17)
Watercraft Tax	34	32	30	2
Total Cash Receipts	57,480	61,875	61,839	36
Expenditures and Transfers				
General Government				
Election				
Personal Services	15,494	15,004	16,000	(996)
Contractual Services	35,675	25,658	35,000	(9,342)
Commodities	5,674	1,680	10,000	(8,320)
Capital Outlay		198	1,000	(802)
Operating Transfers Out	5,200	19,000		19,000
Reimbursed Expense		(120)		(120)
Total Expenditures and Transfers	62,043	61,420	62,000	(580)
Receipts Over (Under) Expenditures and Transfers	(4,563)	455		
Unencumbered Cash, Beginning	6,130	1,567		
Unencumbered Cash, Ending	1,567	2,022		

Anderson 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 1,364,653	1,521,637	1,507,939	13,698
Motor Vehicle Tax	94,268	113,142	92,527	20,615
Recreational Vehicle Tax	2,487	3,022	2,438	584
Delinquent Tax	27,966	19,900	20,218	(318)
16/20 M Truck Tax	7,028	6,603	5,561	1,042
Commercial Vehicle Fees	8,028	9,898	7,383	2,515
Watercraft Tax	653	860	579	281
Total Cash Receipts	1,505,083	1,675,062	1,636,645	38,417
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,522,686	1,405,368	1,693,250	(287,882)
Operating Transfers Out	20,000	20,000		20,000
Reimbursed Expense		(726)		(726)
Total Expenditures and Transfers	1,542,686	1,424,642	1,693,250	(268,608)
Receipts Over (Under) Expenditures and Transfers	(37,603)	250,420		
Unencumbered Cash, Beginning	202,240	164,637		
Unencumbered Cash, Ending	164,637	415,057		

Anderson County, Kansas
EMS Tax Lid Reserve Fund
Summary 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
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		202,783	202,783
Unencumbered Cash, Ending		202,783	202,783

Anderson County, Kansas
Fair Building 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 9,582	8,511	8,368	143
Motor Vehicle Tax	639	794	631	163
Recreational Vehicle Tax	17	21	17	4
Delinquent Tax	184	127	142	(15)
16/20 M Truck Tax	42	45	38	7
Commercial Vehicle Fees	54	69	50	19
Watercraft Tax	4	6	4	2
Total Cash Receipts	10,522	9,573	9,250	323
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	11,175	9,250	9,250	
Total Expenditures and Transfers	11,175	9,250	9,250	
Receipts Over (Under) Expenditures and Transfers	(653)	323		
Unencumbered Cash, Beginning	653			
Unencumbered Cash, Ending		323		

Anderson 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 70,682	80,781	80,059	722
Motor Vehicle Tax	6,796	5,938	6,733	(795)
Recreational Vehicle Tax	180	158	177	(19)
Delinquent Tax	1,766	1,116	1,047	69
16/20 M Truck Tax	410	478	405	73
Commercial Vehicle Fees	570	513	537	(24)
Watercraft Tax	48	44	42	2
Total Cash Receipts	80,452	89,028	89,000	28
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	87,109	89,000	89,000	
Total Expenditures and Transfers	87,109	89,000	89,000	
Receipts Over (Under) Expenditures and Transfers	(6,657)	28		
Unencumbered Cash, Beginning	6,657			
Unencumbered Cash, Ending		28		

Anderson County, Kansas
Historical Society 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 33,791	37,863	37,525	338
Motor Vehicle Tax	2,305	2,801	2,281	520
Recreational Vehicle Tax	61	75	60	15
Delinquent Tax	629	469	501	(32)
16/20 M Truck Tax	144	162	137	25
Commercial Vehicle Fees	194	245	182	63
Watercraft Tax	16	21	14	7
Total Cash Receipts	37,140	41,636	40,700	936
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	39,373	40,700	40,700	
Total Expenditures and Transfers	39,373	40,700	40,700	
Receipts Over (Under) Expenditures and Transfers	(2,233)	936		
Unencumbered Cash, Beginning	2,233			
Unencumbered Cash, Ending		936		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 70,166	82,138	81,378	760
Motor Vehicle Tax	6,525	5,886	6,455	(569)
Recreational Vehicle Tax	172	156	170	(14)
Delinquent Tax	1,704	1,103	1,039	64
16/20 M Truck Tax	409	458	388	70
Commercial Vehicle Fees	549	509	515	(6)
Watercraft Tax	46	44	40	4
Total Cash Receipts	79,571	90,294	89,985	309
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	86,042	89,985	89,985	
Total Expenditures and Transfers	86,042	89,985	89,985	
Receipts Over (Under) Expenditures and Transfers	(6,471)	309		
Unencumbered Cash, Beginning	6,471			
Unencumbered Cash, Ending		309		

Anderson County, Kansas
Inmate Commissary Fund
Summary 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
Cash Receipts		
Miscellaneous		
Other	$ 63,423	43,451
Total Cash Receipts	63,423	43,451
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	13,577	6,395
Commodities	45,547	34,574
Capital Outlay	6,757	4,459
Reimbursed Expense		(3,375)
Total Expenditures and Transfers	65,881	42,053
Receipts Over (Under) Expenditures and Transfers	(2,458)	1,398
Unencumbered Cash, Beginning	2,080	(378)
Unencumbered Cash, Ending	(378)	1,020

Anderson County, Kansas
Intellectual Disabilities 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 36,990	42,304	41,953	351
Motor Vehicle Tax	3,522	3,106	3,484	(378)
Recreational Vehicle Tax	93	82	92	(10)
Delinquent Tax	925	586	548	38
16/20 M Truck Tax	221	247	209	38
Commercial Vehicle Fees	296	268	278	(10)
Watercraft Tax	25	23	22	1
Total Cash Receipts	42,072	46,616	46,586	30
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	45,318	46,586	46,586	
Total Expenditures and Transfers	45,318	46,586	46,586	
Receipts Over (Under) Expenditures and Transfers	(3,246)	30		
Unencumbered Cash, Beginning	3,246			
Unencumbered Cash, Ending		30		

Anderson 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 127,764	146,763	145,393	1,370
Motor Vehicle Tax	11,924	10,717	11,766	(1,049)
Recreational Vehicle Tax	315	285	310	(25)
Delinquent Tax	3,227	2,032	1,893	139
16/20 M Truck Tax	794	837	707	130
Commercial Vehicle Fees	1,007	927	939	(12)
Watercraft Tax	83	80	74	6
Total Cash Receipts	145,114	161,641	161,082	559
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	61,575	67,755	66,500	1,255
Contractual Services	7,725	7,684	7,750	(66)
Commodities	268,121	302,813	147,500	155,313
Capital Outlay	602	724	30,000	(29,276)
Operating Transfers Out	11,000	29,500		29,500
Reimbursed Expense	(188,213)	(247,892)	(90,650)	(157,242)
Total Expenditures and Transfers	160,810	160,584	161,100	(516)
Receipts Over (Under) Expenditures and Transfers	(15,696)	1,057		
Unencumbered Cash, Beginning	19,317	3,621		
Unencumbered Cash, Ending	3,621	4,678		

Anderson County, Kansas
Reappraisal 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 268,398	120,905	119,781	1,124
Motor Vehicle Tax	23,220	22,441	22,900	(459)
Recreational Vehicle Tax	613	597	603	(6)
Delinquent Tax	6,219	3,562	4,055	(493)
16/20 M Truck Tax	1,563	1,628	1,376	252
Commercial Vehicle Fees	1,962	1,947	1,827	120
Watercraft Tax	162	169	143	26
Total Taxes	302,137	151,249	150,685	564
Transfers				
Operating Transfers In		200,000	200,000	
Total Cash Receipts	302,137	351,249	350,685	564
Expenditures and Transfers				
General Government				
Reappraisal				
Personal Services	249,773	235,453	256,616	(21,163)
Contractual Services	69,501	29,744	89,570	(59,826)
Commodities	3,258	2,983	9,250	(6,267)
Capital Outlay	3,892	2,576	750	1,826
Operating Transfers Out	8,500	85,000		85,000
Reimbursed Expense	(1,602)	(2,054)		(2,054)
Total Expenditures and Transfers	333,322	353,702	356,186	(2,484)
Receipts Over (Under) Expenditures and Transfers	(31,185)	(2,453)		
Unencumbered Cash, Beginning	38,243	7,058		
Unencumbered Cash, Ending	7,058	4,605		

Anderson 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 1,895,222	3,045,449	3,018,305	27,144
Motor Vehicle Tax	196,228	159,747	193,647	(33,900)
Recreational Vehicle Tax	5,181	4,234	5,102	(868)
Delinquent Tax	52,198	34,084	28,075	6,009
16/20 M Truck Tax	13,030	13,768	11,639	2,129
Commercial Vehicle Fees	16,567	13,752	15,452	(1,700)
Watercraft Tax	1,367	1,192	1,211	(19)
Total Taxes	2,179,793	3,272,226	3,273,431	(1,205)
Intergovernmental				
Special City & County Highway	437,197	438,624	440,200	(1,576)
Equalization and Adjustment	9,031	3,943		3,943
Total Intergovernmental	446,228	442,567	440,200	2,367
Transfers				
Operating Transfers In	500,000			
Total Cash Receipts	3,126,021	3,714,793	3,713,631	1,162
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	945,160	897,770	1,010,000	(112,230)
Contractual Services	84,509	122,464	92,400	30,064
Commodities	1,379,095	1,284,644	1,845,000	(560,356)
Capital Outlay	935,817	976,230	280,000	696,230
Operating Transfers Out	425,000	590,000	590,000	
Reimbursed Expense	(182,302)	(156,865)	(100,000)	(56,865)
Total Expenditures and Transfers	3,587,279	3,714,243	3,717,400	(3,157)
Receipts Over (Under) Expenditures and Transfers	(461,258)	550		
Unencumbered Cash, Beginning	549,567	88,309		
Unencumbered Cash, Ending	88,309	88,859		

Anderson County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 420,626	418,354	426,803	(8,449)
Motor Vehicle Tax	31,427	31,584	31,606	(22)
Recreational Vehicle Tax	893	938	893	45
Delinquent Tax	9,122	5,449	7,500	(2,051)
16/20 M Truck Tax	2,588	3,156	2,695	461
Commercial Vehicle Fees	3,052	3,115	2,848	267
Watercraft Tax	258	293	232	61
Total Cash Receipts	467,966	462,889	472,577	(9,688)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Personal Services	65,460	35,117	66,000	(30,883)
Contractual Services	213,725	145,054	144,983	71
Commodities	101,033	43,836	89,323	(45,487)
Capital Outlay	77,751	169,085	181,653	(12,568)
Operating Transfers Out	2,500	91,000		91,000
Reimbursed Expense	(158)	(15,289)		(15,289)
Total Expenditures and Transfers	460,311	468,803	481,959	(13,156)
Receipts Over (Under) Expenditures and Transfers	7,655	(5,914)		
Unencumbered Cash, Beginning	1,460	9,115		
Unencumbered Cash, Ending	9,115	3,201		

Anderson County, Kansas
Service Program for the Elderly 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 66,664	64,627	64,063	564
Motor Vehicle Tax	6,457	5,602	6,396	(794)
Recreational Vehicle Tax	171	149	169	(20)
Delinquent Tax	1,632	1,008	988	20
16/20 M Truck Tax	392	454	384	70
Commercial Vehicle Fees	542	484	510	(26)
Watercraft Tax	45	42	40	2
Total Cash Receipts	75,903	72,366	72,550	(184)
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	82,186	72,366	72,550	(184)
Total Expenditures and Transfers	82,186	72,366	72,550	(184)
Receipts Over (Under) Expenditures and Transfers	(6,283)			
Unencumbered Cash, Beginning	6,283			
Unencumbered Cash, Ending				

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 11,693	8,939	6,083	2,856
Total Cash Receipts	11,693	8,939	6,083	2,856
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	11,693	6,083	6,083	
Total Expenditures and Transfers	11,693	6,083	6,083	
Receipts Over (Under) Expenditures and Transfers		2,856		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		2,856		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 250,951	385,007	381,569	3,438
Motor Vehicle Tax	13,639	20,652	13,180	7,472
Recreational Vehicle Tax	359	554	347	207
Delinquent Tax	4,660	3,751	3,718	33
16/20 M Truck Tax	1,334	944	792	152
Commercial Vehicle Fees	1,190	1,820	1,052	768
Watercraft Tax	93	158	82	76
Total Cash Receipts	272,226	412,886	400,740	12,146
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	140,369	140,855	141,000	(145)
Contractual Services	10,943		100,000	(100,000)
Commodities	59,740	58,170	120,000	(61,830)
Capital Outlay	31,690		82,000	(82,000)
Reimbursed Expense	(8,820)	(3,030)		(3,030)
Total Expenditures and Transfers	233,922	195,995	443,000	(247,005)
Receipts Over (Under) Expenditures and Transfers	38,304	216,891		
Unencumbered Cash, Beginning	158,774	197,078		
Unencumbered Cash, Ending	197,078	413,969		

Anderson County, Kansas
Special Liability 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)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 32,969	41,930	41,590	340
Motor Vehicle Tax	2,549	2,744	2,491	253
Recreational Vehicle Tax	67	73	66	7
Delinquent Tax	741	511	488	23
16/20 M Truck Tax	206	178	150	28
Commercial Vehicle Fees	218	239	199	40
Watercraft Tax	18	21	16	5
Total Cash Receipts	36,768	45,696	45,000	696
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	41,962	37,617	45,000	(7,383)
Total Expenditures and Transfers	41,962	37,617	45,000	(7,383)
Receipts Over (Under) Expenditures and Transfers	(5,194)	8,079		
Unencumbered Cash, Beginning	8,546	3,352		
Unencumbered Cash, Ending	3,352	11,431		

Anderson County, Kansas
Special Park 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)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 2,276	2,072	2,214	(142)
Total Cash Receipts	2,276	2,072	2,214	(142)
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services			2,214	(2,214)
Total Expenditures and Transfers			2,214	(2,214)
Receipts Over (Under) Expenditures and Transfers	2,276	2,072		
Unencumbered Cash, Beginning	12,793	15,069		
Unencumbered Cash, Ending	15,069	17,141		

Anderson County, Kansas
Special Ambulance Equipment Fund
Summary 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
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	50,000
Total Cash Receipts		50,000
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Contractual Services		65,196
Total Expenditures and Transfers		65,196
Receipts Over (Under) Expenditures and Transfers		(15,196)
Unencumbered Cash, Beginning	86,376	86,376
Unencumbered Cash, Ending	86,376	71,180

Anderson County, Kansas
Special Capital Improvement Fund
Summary 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
Cash Receipts			
Transfers			
Operating Transfers In	$	617,963	304,155
Total Cash Receipts		617,963	304,155
Expenditures and Transfers			
Reconstruction and Remodeling			
Contractual Services		13,188	
Total Expenditures and Transfers		13,188	
Receipts Over (Under) Expenditures and Transfers		604,775	304,155
Unencumbered Cash, Beginning		1,354,330	1,959,105
Unencumbered Cash, Ending		1,959,105	2,263,260

Anderson County, Kansas
Special Equipment Reserve Fund
Summary 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
Cash Receipts		
Transfers		
Operating Transfers In	$ 24,700	133,500
Total Cash Receipts	24,700	133,500
Expenditures and Transfers		
Equipment		
Equipment		
Operating Transfers Out		200,000
General Government	53,254	12,481
Total Expenditures and Transfers	53,254	212,481
Receipts Over (Under) Expenditures and Transfers	(28,554)	(78,981)
Unencumbered Cash, Beginning	1,137,869	1,109,315
Unencumbered Cash, Ending	1,109,315	1,030,334

Anderson County, Kansas
Jail Sales Tax Reserve Fund
Summary 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
Cash Receipts		
Taxes		
Countywide Sales Tax	$ 598,186	123,021
Miscellaneous		
Other		12,808
Total Cash Receipts	598,186	135,829
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services		566,749
Transfers		
Operating Transfers Out	435,140	435,307
Total Expenditures and Transfers	435,140	1,002,056
Receipts Over (Under) Expenditures and Transfers	163,046	(866,227)
Unencumbered Cash, Beginning	905,442	1,068,488
Unencumbered Cash, Ending	1,068,488	202,261

Anderson County, Kansas
Jail/Sheriff Reserve Fund
Summary 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
Cash Receipts		
Transfers		
Operating Transfers In	$ 43,000	254,000
Total Cash Receipts	43,000	254,000
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	55,803	18,864
Commodities	3,025	1,363
Capital Outlay	89,375	9,302
Operating Transfers Out	500,000	
Total Expenditures and Transfers	648,203	29,529
Receipts Over (Under) Expenditures and Transfers	(605,203)	224,471
Unencumbered Cash, Beginning	869,571	264,368
Unencumbered Cash, Ending	264,368	488,839

Anderson County, Kansas
Special Highway Fund
Summary 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
Cash Receipts		
Transfers		
Operating Transfers In	$ 425,000	300,000
Total Cash Receipts	425,000	300,000
Expenditures and Transfers		
Equipment		
Construction		
Public Works	418,000	425,000
Total Expenditures and Transfers	418,000	425,000
Receipts Over (Under) Expenditures and Transfers	7,000	(125,000)
Unencumbered Cash, Beginning	418,244	425,244
Unencumbered Cash, Ending	425,244	300,244

Anderson County, Kansas
Special Machinery Fund
Summary 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
Cash Receipts		
Transfers		
Operating Transfers In	$	290,000
Miscellaneous		
Sale of Surplus Property	66,175	73,625
Total Cash Receipts	66,175	363,625
Expenditures and Transfers		
Equipment		
Equipment		
Public Works	335,760	44,419
Total Expenditures and Transfers	335,760	44,419
Receipts Over (Under)		
Expenditures and Transfers	(269,585)	319,206
Unencumbered Cash, Beginning	342,011	72,426
Unencumbered Cash, Ending	72,426	391,632

Anderson County, Kansas
Special Rural Fire Equipment Fund
Summary 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
Cash Receipts		
Intergovernmental		
KSU Fire Grant	$	4,999
Transfers		
Operating Transfers In	2,500	91,000
Miscellaneous		
Sale of Surplus Property		12,807
Total Cash Receipts	2,500	108,806
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	16,293	
Commodities	10,602	
Capital Outlay	329,424	
Reimbursed Expense	(121,700)	
Total Expenditures and Transfers	234,619	
Receipts Over (Under) Expenditures and Transfers	(232,119)	108,806
Unencumbered Cash, Beginning	378,977	146,858
Unencumbered Cash, Ending	146,858	255,664

Anderson County, Kansas
Welda Sewer District 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)
Cash Receipts				
Taxes				
Special Assessments	$ 16,768	15,134	17,000	(1,866)
Licenses, Fees, and Permits				
Service Fees	6,480	6,132	7,000	(868)
Total Cash Receipts	23,248	21,266	24,000	(2,734)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	5,400	5,400	6,000	(600)
Contractual Services	2,577	5,169	10,000	(4,831)
Commodities	290	461	7,500	(7,039)
Capital Outlay			16,780	(16,780)
Operating Transfers Out	19,617	19,433	20,000	(567)
Total Expenditures and Transfers	27,884	30,463	60,280	(29,817)
Receipts Over (Under) Expenditures and Transfers	(4,636)	(9,197)		
Unencumbered Cash, Beginning	65,780	61,144		
Unencumbered Cash, Ending	61,144	51,947		

Anderson County, Kansas
Emergency Telephone 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)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 60,082	60,079	60,000	79
Use of Money and Property				
Interest on Investments	286	357	100	257
Total Cash Receipts	60,368	60,436	60,100	336
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	49,867	46,702	118,347	(71,645)
Total Expenditures and Transfers	49,867	46,702	118,347	(71,645)
Receipts Over (Under) Expenditures and Transfers	10,501	13,734		
Unencumbered Cash, Beginning	89,515	100,016		
Unencumbered Cash, Ending	100,016	113,750		

Anderson County, Kansas
Wireless Emergency Telephone 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)
Cash Receipts				
Use of Money and Property				
Interest on Investments	$ 16	16	25	(9)
Total Cash Receipts	16	16	25	(9)
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	420	420	4,228	(3,808)
Total Expenditures and Transfers	420	420	4,228	(3,808)
Receipts Over (Under) Expenditures and Transfers	(404)	(404)		
Unencumbered Cash, Beginning	4,679	4,275		
Unencumbered Cash, Ending	4,275	3,871		

Anderson County, Kansas
Special Auto Fund
Summary 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
Cash Receipts		
Intergovernmental		
Other Intergovernmental	$ 1,225	175
Licenses, Fees, and Permits		
Officer Fees	248,303	268,481
Transfers		
Operating Transfers In	55,075	54,675
Miscellaneous		
Other	8	8
Total Cash Receipts	304,611	323,339
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	247,090	231,581
Contractual Services	1,455	1,984
Commodities	1,955	2,072
Capital Outlay	1,110	3,326
Operating Transfers Out	62,645	53,000
Reimbursed Expense		(75)
Total Expenditures and Transfers	314,255	291,888
Receipts Over (Under) Expenditures and Transfers	(9,644)	31,451
Unencumbered Cash, Beginning	62,644	53,000
Unencumbered Cash, Ending	53,000	84,451

Anderson County, Kansas
Prosecuting Attorney Training Fund
Summary 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
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 787	487
Total Cash Receipts	787	487
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	7,202	635
Commodities	796	
Total Expenditures and Transfers	7,998	635
Receipts Over (Under) Expenditures and Transfers	(7,211)	(148)
Unencumbered Cash, Beginning	7,970	759
Unencumbered Cash, Ending	759	611

Anderson County, Kansas
Special Law Enforcement Trust Fund
Summary 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
Cash Receipts		
Intergovernmental		
Drug Control Tax	$ 2,868	
Licenses, Fees, and Permits		
Officer Fees	391	325
Miscellaneous		
Forfeiture Proceeds		360
Opioid Settlement Payments		15,205
Total Miscellaneous		15,565
Total Cash Receipts	3,259	15,890
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	3,259	15,890
Unencumbered Cash, Beginning	10,062	13,321
Unencumbered Cash, Ending	13,321	29,211

Anderson County, Kansas
Special Sex Offender Fee Trust Fund
Summary 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
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,780	4,080
Total Cash Receipts	3,780	4,080
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	446	908
Commodities	161	
Capital Outlay	1,500	1,635
Total Expenditures and Transfers	2,107	2,543
Receipts Over (Under) Expenditures and Transfers	1,673	1,537
Unencumbered Cash, Beginning	5,414	7,087
Unencumbered Cash, Ending	7,087	8,624

Anderson County, Kansas
Register of Deeds Technology Fund
Summary 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
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	9,818	8,804
Use of Money and Property			
Interest on Investments		204	238
Total Cash Receipts		10,022	9,042
Expenditures and Transfers			
General Government			
Register of Deeds			
Contractual Services		3,781	2,337
Commodities		249	100
Capital Outlay		4,035	1,282
Total Expenditures and Transfers		8,065	3,719
Receipts Over (Under) Expenditures and Transfers		1,957	5,323
Unencumbered Cash, Beginning		55,034	56,991
Unencumbered Cash, Ending		56,991	62,314

Anderson County, Kansas
Sheriff Bulletproof Vest Grant Fund
Summary 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
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	949
Total Cash Receipts		949
Expenditures and Transfers		
Public Safety		
Sheriff		
Capital Outlay		2,376
Total Expenditures and Transfers		2,376
Receipts Over (Under) Expenditures and Transfers		(1,427)
Unencumbered Cash, Beginning	2,533	2,533
Unencumbered Cash, Ending	2,533	1,106

Anderson County, Kansas
County Clerk Technology Fund
Summary 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
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,455	2,201
Use of Money and Property		
Interest on Investments	46	43
Total Cash Receipts	2,501	2,244
Expenditures and Transfers		
General Government		
County Clerk		
Contractual Services	1,580	5,670
Total Expenditures and Transfers	1,580	5,670
Receipts Over (Under) Expenditures and Transfers	921	(3,426)
Unencumbered Cash, Beginning	11,718	12,639
Unencumbered Cash, Ending	12,639	9,213

Anderson County, Kansas
County Treasurer Technology Fund
Summary 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
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,455	2,201
Use of Money and Property		
Interest on Investments	45	41
Total Cash Receipts	2,500	2,242
Expenditures and Transfers		
General Government		
County Treasurer		
Commodities	62	138
Capital Outlay	2,710	2,303
Total Expenditures and Transfers	2,772	2,441
Receipts Over (Under) Expenditures and Transfers	(272)	(199)
Unencumbered Cash, Beginning	11,402	11,130
Unencumbered Cash, Ending	11,130	10,931

Anderson County, Kansas
Special Prosecutor's Trust Fund
Summary 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
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	$	400
Total Cash Receipts		400
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		400
Unencumbered Cash, Beginning	684	684
Unencumbered Cash, Ending	684	1,084

Anderson County, Kansas
D.A.R.E. Grant Fund
Summary 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
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 3,898	2,027
Total Cash Receipts	3,898	2,027
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	351	447
Commodities	1,663	775
Capital Outlay	159	
Total Expenditures and Transfers	2,173	1,222
Receipts Over (Under) Expenditures and Transfers	1,725	805
Unencumbered Cash, Beginning	3,549	5,274
Unencumbered Cash, Ending	5,274	6,079

Anderson County, Kansas
Prosecuting Attorney Check Fees Fund
Summary 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
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	56	
Total Cash Receipts		56	
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		56	
Unencumbered Cash, Beginning		518	574
Unencumbered Cash, Ending		574	574

Anderson County, Kansas
American Rescue Plan Fund
Summary 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
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 763,162	
Total Cash Receipts	763,162	
Expenditures and Transfers		
General Government		
Contractual Services	18,143	16,975
Commodities	1,376	704
Capital Outlay	484,738	160,060
Total Expenditures and Transfers	504,257	177,739
Receipts Over (Under) Expenditures and Transfers	258,905	(177,739)
Unencumbered Cash, Beginning	532,398	791,303
Unencumbered Cash, Ending	791,303	613,564

Anderson County, Kansas
Diversion Fees Fund
Summary 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
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 8,959	5,159
Total Cash Receipts	8,959	5,159
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	4,281	3,122
Commodities	797	835
Capital Outlay	10,307	8,702
Reimbursed Expense	(100)	
Total Expenditures and Transfers	15,285	12,659
Receipts Over (Under) Expenditures and Transfers	(6,326)	(7,500)
Unencumbered Cash, Beginning	16,656	10,330
Unencumbered Cash, Ending	10,330	2,830

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 197,311	238,025	235,924	2,101
Motor Vehicle Tax	17,852	16,529	17,615	(1,086)
Recreational Vehicle Tax	471	439	464	(25)
Delinquent Tax	4,827	3,137	2,923	214
16/20 M Truck Tax	1,190	1,253	1,059	194
Commercial Vehicle Fees	1,508	1,431	1,406	25
Watercraft Tax	124	124	110	14
Total Taxes	223,283	260,938	259,501	1,437
Use of Money and Property				
Interest on Investments	465	3,482	50	3,432
Total Cash Receipts	223,748	264,420	259,551	4,869
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	215,000	225,000	225,000	
Interest	27,925	23,625	23,625	
Commission & Postage			50	(50)
Cash Basis Reserve			20,000	(20,000)
Total Expenditures and Transfers	242,925	248,625	268,675	(20,050)
Receipts Over (Under) Expenditures and Transfers	(19,177)	15,795		
Unencumbered Cash, Beginning	33,758	14,581		
Unencumbered Cash, Ending	14,581	30,376		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 445,103	543,631	538,725	4,906
Motor Vehicle Tax	40,583	37,306	40,204	(2,898)
Recreational Vehicle Tax	1,072	991	1,059	(68)
Delinquent Tax	10,906	7,040	6,724	316
16/20 M Truck Tax	2,458	2,854	2,416	438
Commercial Vehicle Fees	3,405	3,229	3,208	21
Watercraft Tax	284	280	251	29
Total Taxes	503,811	595,331	592,587	2,744
Intergovernmental				
Contracts with Other Governments	1,024,000	1,024,001	1,024,000	1
Use of Money and Property				
Interest on Investments	2,481	14,693	100	14,593
Total Cash Receipts	1,530,292	1,634,025	1,616,687	17,338
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	975,000	1,025,000	1,025,000	
Interest	594,030	569,130	569,130	
Commission & Postage			100	(100)
Cash Basis Reserve			250,000	(250,000)
Total Expenditures and Transfers	1,569,030	1,594,130	1,844,230	(250,100)
Receipts Over (Under) Expenditures and Transfers	(38,738)	39,895		
Unencumbered Cash, Beginning	270,684	231,946		
Unencumbered Cash, Ending	231,946	271,841		

Anderson County, Kansas
Welda Sewer Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfers				
Operating Transfers In	$ 19,617	19,433	20,000	(567)
Total Cash Receipts	19,617	19,433	20,000	(567)
Expenditures and Transfers				
Debt Service				
Rural Development Loan				
Principal and Interest	19,617	19,433	19,432	1
Cash Basis Reserve			773	(773)
Total Expenditures and Transfers	19,617	19,433	20,205	(772)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	205	205		
Unencumbered Cash, Ending	205	205		

Anderson County, Kansas
Law Enforcement Center Bond Reserve Fund
Summary 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
Cash Receipts		
Transfers		
Operating Transfers In	$ 108,296	
Total Cash Receipts	108,296	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	108,296	
Unencumbered Cash, Beginning	795,414	903,710
Unencumbered Cash, Ending	903,710	903,710

Anderson 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	$ 232,909	232,535	300,000	(67,465)
Total Cash Receipts	232,909	232,535	300,000	(67,465)
Expenditures and Transfers				
Sanitation				
Solid Waste				
Personal Services	95,737	187,278	229,000	(41,722)
Contractual Services	125,409	145,924	136,000	9,924
Commodities	25,167	25,475	30,000	(4,525)
Capital Outlay	5,602	27,990	58,250	(30,260)
Reimbursed Expense	(265)			
Total Expenditures and Transfers	251,650	386,667	453,250	(66,583)
Receipts Over (Under) Expenditures and Transfers	(18,741)	(154,132)		
Unencumbered Cash, Beginning	506,398	487,657		
Unencumbered Cash, Ending	487,657	333,525		

Anderson County, Kansas
Employee Benefit Trust Fund
Summary 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
Cash Receipts		
Transfers		
Operating Transfers In	$ 20,000	20,000
Total Cash Receipts	20,000	20,000
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	21,526	17,096
Operating Transfers Out		12,000
Total Expenditures and Transfers	21,526	29,096
Receipts Over (Under) Expenditures and Transfers	(1,526)	(9,096)
Unencumbered Cash, Beginning	14,033	12,507
Unencumbered Cash, Ending	12,507	3,411

Anderson County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary 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
Cash Receipts		
Transfers		
Operating Transfers In	$	12,000
Miscellaneous		
Other		3,700
Total Cash Receipts		15,700
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services		3,293
Total Expenditures and Transfers		3,293
Receipts Over (Under) Expenditures and Transfers		12,407
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		12,407

Anderson County, Kansas
Veteran's Memorial Fund
Summary 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
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 100	100
Total Cash Receipts	100	100
Expenditures and Transfers		
Culture and Recreation		
Contractual Services	4,222	4,992
Commodities		130
Capital Outlay	4,360	
Total Expenditures and Transfers	8,582	5,122
Receipts Over (Under) Expenditures and Transfers	(8,482)	(5,022)
Unencumbered Cash, Beginning	79,579	71,097
Unencumbered Cash, Ending	71,097	66,075

Anderson County, Kansas
Ethanol Plant Tax Refund Reserve Fund
Summary 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
Cash Receipts		
Transfers		
Operating Transfers In	$ 458,523	285,736
Total Cash Receipts	458,523	285,736
Expenditures and Transfers		
General Government		
Contractual Services		1,113,684
Total Expenditures and Transfers		1,113,684
Receipts Over (Under) Expenditures and Transfers	458,523	(827,948)
Unencumbered Cash, Beginning	1,635,707	2,094,230
Unencumbered Cash, Ending	2,094,230	1,266,282

Anderson County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2023

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Kincaid - General	$ (2,790)	48,600	45,810	
Westphalia - General	(514)	18,407	17,893	
Westphalia - Sewer Special Assessment		3,265	3,265	
Garnett - General	(2,388)	634,952	632,564	
Garnett - Library	(857)	258,475	257,618	
Garnett - Airport	(374)	178,456	178,082	
Garnett - Parks	(24)	53	29	
Garnett - Recreation	(17)	37	20	
Garnett - Employee Benefits	(28)	66	38	
Garnett - Law Enforcement	(1,607)	540,647	539,040	
Garnett - Bond and Interest	(154)	10,561	10,407	
Garnett - Special Street		26,038	26,038	
Garnett - Weed Cutting	125	3,368	3,493	
Colony - General	(597)	53,858	53,261	
Colony - Library	(51)	4,916	4,865	
Greeley - General	(189)	67,115	66,926	
Subtotal Cities	(9,465)	1,848,814	1,839,349	
Townships:				
Walker - General	(4)	2,017	2,013	
Washington - General		3,310	3,310	
Welda - General	(28)	18,033	18,005	
Welda - Unpaid Sewer		394	394	
Westphalia - General	(42)	11,450	11,408	
Lincoln - General		3,528	3,528	
Lone Elm - General	(39)	20,325	20,286	
Monroe - General	(11)	3,334	3,323	
Putnam - General	(24)	4,094	4,070	
Reeder - General	(18)	4,450	4,432	
Rich - General	(77)	7,849	7,772	
Rich - Library	(116)	18,634	18,518	
Subtotal Townships	(359)	97,418	97,059	
Schools:				
USD #365 - General	4,442	1,774,945	1,911,849	(132,462)
USD #365 - Capital Outlay	(1,916)	715,329	713,413	
USD #365 - Bond and Interest	(2,078)	819,728	817,650	
USD #365 - Supplemental General	(4,463)	1,774,574	1,770,111	
USD #479 - General	1,346	445,374	444,794	1,926
USD #479 - Supplemental General	(1,451)	447,587	446,136	
USD #287 - General		5,346	5,346	
USD #287 - Capital Outlay		2,473	2,473	
USD #287 - Recreation		866	866	
USD #287 - Supplemental General		5,400	5,400	
USD #287 - Bond and Interest		4,311	4,311	
Subtotal Schools	(4,120)	5,995,933	6,122,349	(130,536)

Anderson County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Richmond	$ (25)	1,074	1,049	
Colony-Ozark	(69)	22,344	22,275	
Glenloch		1,628	1,628	
Mont Ida		2,197	2,197	
Kincaid	(69)	8,448	8,379	
Springfield		6,293	6,293	
Greeley-Walker	(5)	4,540	4,535	
Subtotal Cemeteries	(168)	46,524	46,356	
Watershed Districts:				
Deer Creek Watershed		16,975	16,975	
Jt. Pottowatomie Watershed	937	144,751	145,688	
Subtotal Watershed Districts	937	161,726	162,663	
Regional Library:				
SEK Library General	(223)	132,827	132,604	
SEK Library Employee Benefits	(15)	8,563	8,548	
Subtotal Regional Library	(238)	141,390	141,152	
Total Subdivisions	(13,413)	8,291,805	8,408,928	(130,536)
State Funds:				
State Educational Building	346	125,233	131,998	(6,419)
State Institutional Building	173	62,616	65,999	(3,210)
State MVT	2,488	15,263	15,145	2,606
Total State Funds	3,007	203,112	213,142	(7,023)
Other Agency Funds:				
Payroll Clearing		5,487,029	5,487,029	
Motor Vehicle Licenses	3,017	12,163,080	12,163,080	3,017
Driver License Fees		34,738	34,738	
Game Licenses	472	6,666	6,565	573
Cereal Malt Beverage Licenses		50	25	25
Heritage Trust	1,206	4,402	4,529	1,079
Clerk of Court Release		936	936	
Cash Bond Deposits		2,043	2,043	
Sales Tax	304,027	3,300,413	3,364,978	239,462
State VIN Fees	18,955	13,320	8,163	24,112
Frontier Extension District #11	(506)	184,022	183,516	
Treasurer's Holding Account	15,755	68,973	64,966	19,762
Inmate Trust	174,487	47,007	40,953	180,541
Total Other Agency Funds	517,413	21,312,679	21,361,521	468,571
Distributable Funds:				
Current Tax	10,632,757	19,612,293	18,884,918	11,360,132
Delinquent Tax	85,914	295,314	347,923	33,305
Motor Vehicle Tax	47,628	1,240,687	1,233,418	54,897
Recreational Vehicle Tax	644	32,992	32,167	1,469
Mineral Production Tax		3,195	3,195	
Local Alcoholic Liquor		13,084	13,084	
Commercial Motor Vehicle Fees	188	104,428	104,357	259
Neighborhood Revitalization		46,216	46,216	
Watercraft Tax	6,538	13,187	10,178	9,547
Total Distributable Funds	10,773,669	21,361,396	20,675,456	11,459,609
Total Agency Funds	11,280,676	51,168,992	50,659,047	11,790,621