PAWNEE COUNTY, KANSAS

FINANCIAL STATEMENT

For the Year Ended December 31, 2022

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

PAWNEE COUNTY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
Pawnee County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Pawnee County, Kansas as of and for the year ended December 31, 2022 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 Pawnee County as of December 31, 2022, 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 Pawnee County as of December 31, 2022, 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 Pawnee 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 Pawnee County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual and budget and summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The graphical analysis (Schedule 4 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 nor required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Pawnee County, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated September 23, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

October 6, 2023

PAWNEE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 519,670.41	$ 0.00
Special Purpose Funds:		
Road & Bridge/Noxious Weed Fund	171,682.91	0.00
Library Fund	2,450.43	0.00
Historical Collections Fund	38,786.70	0.00
Employee Benefit Fund	171,317.55	0.00
County Health Fund	4,041,517.15	0.00
Health Sales Tax (1%) Fund	6,176,746.24	0.00
Special Alcohol & Drug Fund	10,239.94	0.00
District Coroner Fund	8,113.58	0.00
Law Enforcement Forfeiture Fund	27,274.33	0.00
Auto Administration Fund	0.00	0.00
Prosecuting Attorney Training Fund	18,775.93	0.00
Adult Department of Corrections Fund	69,892.34	0.00
Juvenile Department of Correction Fund	22,570.56	0.00
Pawnee County Diversion Supervision Fund	20,281.73	0.00
Juvenile Separation Fund	0.00	0.00
Discretionary Fund	11,297.12	0.00
Department of Corrections Reinvestment Grant Fund	2,869.64	0.00
Juvenile Crime Comm. Prevention Grant Fund	0.00	0.00
JCAB Fund	0.00	0.00
County Health Family Planning Fund	18,613.69	0.00
County Health Maternal Child Health Fund	21,281.49	0.00
County Health PHEP Grant Fund	11,569.78	0.00
County Health WIC BFPC Grant Fund	405.80	0.00
County Health WIC Grant Fund	18,652.70	0.00
County Health State Formula Fund	10,772.56	0.00
County Health IAP Grant Fund	3,085.67	0.00
County Health ELC Grant Fund	12,723.84	0.00
County Health COVID 19 IAP Grant Fund	13,125.00	0.00
County Health UHVEP Grant Fund	0.00	0.00
Special Oil Royalty Fund	79,493.07	0.00
Equipment Reserve Fund	2,554.24	0.00
Special Bridge Fund	100,000.00	0.00
Courthouse Special Fund	224,213.83	0.00
County Special Fund	377,466.53	0.00
Register of Deeds Technology Fund	21,139.05	0.00
County Clerk Technology Fund	2,301.47	0.00

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 4,345,106.51	$ 4,233,953.19	$ 630,823.73	$ 122,870.11	$ 753,693.84
3,139,189.05	3,127,559.03	183,312.93	252,321.73	435,634.66
44,882.11	45,041.00	2,291.54	0.00	2,291.54
46,721.81	59,612.53	25,895.98	0.00	25,895.98
1,497,885.69	1,548,272.14	120,931.10	0.00	120,931.10
524,652.05	3,172,416.00	1,393,753.20	0.00	1,393,753.20
1,459,537.92	4,358,846.39	3,277,437.77	9,208.12	3,286,645.89
2,941.30	0.00	13,181.24	0.00	13,181.24
13,604.53	12,552.02	9,166.09	600.00	9,766.09
48,186.22	50,255.11	25,205.44	0.00	25,205.44
52,809.51	52,809.51	0.00	0.00	0.00
4,471.75	2,951.99	20,295.69	0.00	20,295.69
234,677.22	206,192.69	98,376.87	1,038.87	99,415.74
232,463.28	232,311.72	22,722.12	655.00	23,377.12
11,632.48	7,676.23	24,237.98	0.00	24,237.98
0.00	0.00	0.00	0.00	0.00
1,110.00	511.47	11,895.65	0.00	11,895.65
39,719.00	40,187.61	2,401.03	0.00	2,401.03
26,739.82	23,547.69	3,192.13	0.00	3,192.13
23,421.76	23,308.76	113.00	0.00	113.00
35,341.64	49,646.16	4,309.17	0.00	4,309.17
33,257.49	39,798.44	14,740.54	169.38	14,909.92
24,937.00	27,372.30	9,134.48	166.04	9,300.52
15,865.46	14,837.46	1,433.80	0.00	1,433.80
74,423.54	81,222.04	11,854.20	1,081.88	12,936.08
267,009.78	240,503.74	37,278.60	1,099.13	38,377.73
7,433.00	10,180.79	337.88	83.40	421.28
39,668.18	31,026.41	21,365.61	199.00	21,564.61
30,468.24	21,117.43	22,475.81	75.00	22,550.81
13,366.50	0.00	13,366.50	0.00	13,366.50
7,758.74	0.00	87,251.81	0.00	87,251.81
0.00	0.00	2,554.24	0.00	2,554.24
0.00	3,750.00	96,250.00	0.00	96,250.00
0.00	0.00	224,213.83	0.00	224,213.83
5,000.00	0.00	382,466.53	0.00	382,466.53
9,530.00	5,814.47	24,854.58	0.00	24,854.58
2,382.50	0.00	4,683.97	0.00	4,683.97

PAWNEE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Special Purpose Funds (Cont'd.):		
County Treasurer Technology Fund	4,859.21	0.00
Micro Loans Fund	19,790.89	0.00
Citizens Review Board Grant Fund	12,207.20	0.00
Kansas Foundation Grant Fund	0.00	0.00
24th District Drug/Alcohol T&D Fund	15,242.65	0.00
Special Stray Fund	1,225.80	0.00
Coronavirus Grant Fund	0.00	0.00
SPARK Grant Fund	0.00	0.00
American Rescue Plan Act Grant Fund	398,238.98	0.00
Pawnee County EMS Memorial Fund	0.00	0.00
Pawnee County EMS Donation Fund	0.00	0.00
Trust Funds:		
Special Law Enforcement Trust Fund	2,519.17	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 12,684,969.18	$ 0.00

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
2,382.50	3,689.96	3,551.75	0.00	3,551.75
0.00	0.00	19,790.89	0.00	19,790.89
12,171.18	12,171.18	12,207.20	0.00	12,207.20
171.50	171.50	0.00	0.00	0.00
6,497.99	3,244.76	18,495.88	175.00	18,670.88
0.00	0.00	1,225.80	0.00	1,225.80
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
626,863.33	0.00	1,025,102.31	0.00	1,025,102.31
7,152.33	2,218.90	4,933.43	0.00	4,933.43
496.38	0.00	496.38	0.00	496.38
0.00	0.00	2,519.17	0.00	2,519.17
$ 12,971,929.29	$ 17,744,770.62	$ 7,912,127.85	$ 389,742.66	$ 8,301,870.51

Cash on Hand	$ 47,547.07
Checking Accounts	2,517,505.05
Saving Accounts	15,347,480.98
Petty Cash	1,600.00
Certificates of Deposit	758,184.52
Total Cash	18,672,317.62
Agency Funds per Schedule 3	(10,370,447.11)
Total Reporting Entity (Excluding Agency Funds)	$ 8,301,870.51

PAWNEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Pawnee County, Kansas (County) is a municipal corporation governed by an elected three-member commission. This financial statement presents Pawnee County, Kansas (municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

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

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

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

C. BASIS OF ACCOUNTING

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

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

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, saving accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. REIMBURSED EXPENSES

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

F. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

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

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

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

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

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

Adjustment for Qualifying Budget Credits: The County may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

Prosecuting Attorney Training Fund
Department of Corrections Reinvestment Grant Fund
Juvenile Crime Comm. Prevention Grant Fund
JCAB Fund
County Health WIC BFPC Grant Fund
County Health WIC Grant Fund
County Health ELC Grant Fund
County Health COVID 19 IAP Grant Fund
County Health UHVEP Grant Fund
Equipment Reserve Fund
Special Bridge Fund
Courthouse Special Fund
County Special Fund
Register of Deeds Technology Fund
County Clerk Technology Fund
County Treasurer Technology Fund
Micro Loans Fund
Citizens Review Board Grant Fund
Kansas Foundation Grant Fund
24th District Drug/Alcohol T&D Fund
Coronavirus Grant Fund
SPARK Grant Fund
American Rescue Plan Act Grant Fund
Pawnee County EMS Memorial Fund
Pawnee County EMS Donation Fund

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Funds on deposit at Farmers Bank & Trust were under secured during the year in violation of K.S.A. 9-1402.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

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

K.S.A. 12-1675 limits the County's investments 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.

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%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2022.

At December 31, 2022 the County's carrying amount of deposits was $18,624,670.55 and the bank balance was $18,991,453.12. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,916,979.35 was covered by federal depository insurance, and $17,074,473.77 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Note 5 - LONG TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Finance leases payable:				
John Deere 772G Motor Grader	2.09%	2/01/2021	140,682.50	2/01/2022
2021 Ford Escape	2.03%	4/26/2021	21,425.00	11/26/2023
CIC Hardware/Software	3.36%	4/08/2022	157,443.30	2/08/2026

Total Contractual Indebtedness

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

	12/31/2023	12/31/2024	12/31/2025
PRINCIPAL:			
Finance leases payable	$ 45,338.57	$ 38,463.82	$ 39,756.21
TOTAL PRINCIPAL	45,338.57	38,463.82	39,756.21
INTEREST:			
Finance leases payable	4,508.31	4,008.63	2,716.24
TOTAL INTEREST	4,508.31	4,008.63	2,716.24
TOTAL PRINCIPAL & INTEREST	$ 49,846.88	$ 42,472.45	$ 42,472.45

Balance Beginning of Year	Additions	Reductions / Payments	Balance End of Year	Interest Paid
$ 140,682.50	$ 0.00	$ 140,682.50	$ 0.00	$ 2,996.65
14,291.01	0.00	7,091.36	7,199.65	283.07
0.00	157,443.30	0.00	157,443.30	0.00
$ 154,973.51	$ 157,443.30	$ 147,773.86	$ 164,642.95	$ 3,279.72

12/31/2026	Total
$ 41,084.35	$ 164,642.95
41,084.35	164,642.95
1,388.10	12,621.28
1,388.10	12,621.28
$ 42,472.45	$ 177,264.23

Note 5 - LONG TERM DEBT (Cont'd.)

The County entered into a lease purchase agreement for a John Deere 772G grader from Farmers Bank & Trust on February 1, 2021. The lease requires one annual payment of $143,622.76, which was made February 2022. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a 2021 Ford Escape from Fusion Bank on April 26, 2021. The lease requires three annual payments of $7,374.43, which began November 2021. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for the CIC Hardware/Software from Farmers Bank & Trust on April, 8, 2022. The lease requires four annual payments of $42,472.45, which began February 2023. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Auto Administration	General	K.S.A. 8-145	$ 45,176.51

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Death and Disability Other Post Employment Benefits . As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

Compensated Absences . Pawnee County's personnel policy regarding compensated absences is that upon termination of employment within the first year of service, the employee forfeits his/her accumulated vacation leave. If separation occurs after the first year, an employee is entitled to pay for unused earned vacation. Vacation time is to be increased to 1.25 days per month after 5 years of continuous days of employment, and then to 1.5 days per month after 10 years of continuous employment. All vacation time taken has to meet approval of department head. Maximum vacation time that can be accrued is 20 days. All vacation time must be taken and may not be cashed in, except upon termination. Upon termination of employment, an employee forfeits any accumulated sick leave, unless retiring. Accumulated sick leave shall be paid to the employee upon normal retirement rate of one day for every two days of leave accumulated up to 60 days. The potential liability for compensated absences as of December 31, 2022 and 2021 is $144,543.90 and $128,601.27, respectively, which is a net change of $15,942.63.

Note 8 - DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined base on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $326,718.70 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022 the County's proportionate share of the collective net pension liability reported by KPERS was $3,469,475. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 9 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORCC's management.

The County continues to carry commercial insurance for other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10 - CONTINGENT LIABILITIES

During the ordinary course of its operations the County is a party to potential claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material effect on the County's financial statement.

Pawnee Valley Community Hospital:
The Pawnee Valley Community Hospital (Hospital) is a Kansas nonprofit membership corporation organized under the laws of the State, and is a tax-exempt organization described in Code Section 501(c)(3). The Hospital is a critical access hospital operating 25 licensed acute/skilled beds. The Hospital is governed by a three member Board of Directors. The Hospital's sole corporate member is HaysMed Partners, Inc. (HaysMed), also a Kansas nonprofit membership corporation organized under the laws of the State. HaysMed's sole member is Hays Medical Center, Inc. (Hays Medical Center), which owns and operates a 203 bed hospital in the City of Hays, Kansas. The Hospital contracts with Hays Medical Center to operate the Hospital pursuant to a Hospital Service Agreement dated March 1, 2010. Pawnee County, Kansas (County), Pawnee County, Kansas Public Building Commission (Issuer), The Hospital, and HaysMed have entered into an Amended and Restated Affiliation Agreement (A/R Affiliation Agreement), dated as of December 2, 2014, which replaced an Amended and Restated Affiliation Agreement between the parties dated as of November 14, 2011, and to which Hays Medical Center has joined by joinder. The A/R Affiliation Agreement obligates the Hospital to operate the existing critical access Pawnee Valley Community Hospital for the County and any replacement hospital facility. It also requires the County to provide facilities and equipment for the Hospital and to support its operations by covering any operating losses of the Hospital, should any occur. The A/R Affiliation Agreement has a five-year term and the Hospital, Hays Medical Center and the County have the option to terminate the A/R Affiliation agreement upon 180 days prior notice following the third anniversary of the A/R Affiliation Agreement. The A/R Affiliation Agreement can be terminated for cause by any party thereto for default. Upon termination of the A/R Affiliation Agreement by any of the parties, HaysMed is entitled to require the County to purchase the entire membership interest in the Hospital for a purchase price equal to the Hospital's net book value, or if that value is negative, for a purchase price of $0.

Pawnee County, Kansas Public Building Commission:
The Pawnee County, Kansas Public Building Commission (Issuer) is a municipal corporation and was organized in 2011 by the Board of County Commissioners of Pawnee County, Kansas (County) pursuant to Resolution No. 2011-05 of the County and the Act. The Issuer's governing body consists of three members who are appointed by the individual County Commissioners. The Issuer's principal function and responsibility is to finance the acquisition and construction of building facilities for lease to governmental entities. The County is a political subdivision organized under the laws of the State. The County has authority under the Act to enter into the Lease and Sublease. A Lease with the Issuer and a Sublease with the Hospital was entered into on December 15, 2011. In August 2009, the electors of the County authorized the imposition of a 1% countywide retailers' sales tax for health care services, collection of which began January 1, 2010 (the "Sales Tax"). Proceeds of the Sales Tax are available to be used by the County to make its Basic Rental Payments to the Issuer pursuant to the Lease, to the extent that the revenues derived by the County from payments made by the Hospital to the County, or on behalf of the County, pursuant to the terms of the Sublease are insufficient to pay the Basic Rental Payments. On December 15, 2011 $9,620,000 of Hospital Revenue Bonds (Pawnee Community Hospital Project) Series 2011 was issued by the Pawnee County, Kansas Public Building Commission, which it has authority to issue under the Act, for the purpose of the construction of a new community hospital. On February 15, 2012 $10,000,000 of Hospital Revenue Bonds (Pawnee Community Hospital Project) Series 2012 was issued by the Pawnee County, Kansas Public Building Commission, which it has authority to issue under the Act, for the purpose of the construction of a new community hospital. The financial statement for Pawnee County, Kansas Public Building Commission is available in electronic form at the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services.

Note 11 - OPERATING LEASES

Operating Leases:
The County has entered into an operating lease with Mail Finance for a postage machine which contains a cancellation provisions and is subject to annual appropriations. For the year ended December 31, 2022 rent expenditures were $3,703.20 (paid from the General Fund).

Note 12 - RELATED PARTY TRANSACTIONS

The County contracted HVAC repair and maintenance from Comfort Systems, a company that is owned by the spouse of a commissioner. The amount paid during the year was $33,752.42.

Note 13 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through October 6, 2023, and do not believe any events have occurred which effect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PAWNEE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
General Funds:		
General Fund	$ 4,715,099.00	$ 0.00
Special Purpose Funds:		
Road & Bridge/Noxious Weed Fund	2,977,875.00	156,775.49
Library Fund	45,262.00	0.00
Historical Collections Fund	82,000.00	0.00
Employee Benefit Funds	1,517,450.00	89,522.35
County Health Fund	4,607,956.00	0.00
Health Sales Tax (1%) Fund	7,343,266.00	0.00
Special Alcohol & Drug Fund	9,950.00	0.00
District Coroner Fund	17,586.00	0.00
Law Enforcement Forfeiture Fund	67,265.00	0.00
Auto Administration Fund	75,000.00	0.00
Adult Department of Corrections Fund	306,616.00	0.00
Juvenile Department of Correction Fund	276,105.00	0.00
Pawnee County Diversion Supervision Fund	27,637.00	0.00
Juvenile Separation Fund	0.00	0.00
Discretionary Fund	9,291.00	0.00
County Health Family Planning Fund	53,152.00	0.00
County Health Maternal Child Health Fund	45,341.00	0.00
County Health PHEP Grant Fund	41,528.00	0.00
County Health State Formula Fund	284,889.00	0.00
County Health IAP Grant Fund	11,213.00	0.00
Special Oil Royalty Fund	84,097.00	0.00
Special Stray Fund	3,226.00	0.00

Schedule 1

Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 4,715,099.00	$ 4,233,953.19	$ (481,145.81)
3,134,650.49	3,127,559.03	(7,091.46)
45,262.00	45,041.00	(221.00)
82,000.00	59,612.53	(22,387.47)
1,606,972.35	1,548,272.14	(58,700.21)
4,607,956.00	3,172,416.00	(1,435,540.00)
7,343,266.00	4,358,846.39	(2,984,419.61)
9,950.00	0.00	(9,950.00)
17,586.00	12,552.02	(5,033.98)
67,265.00	50,255.11	(17,009.89)
75,000.00	52,809.51	(22,190.49)
306,616.00	206,192.69	(100,423.31)
276,105.00	232,311.72	(43,793.28)
27,637.00	7,676.23	(19,960.77)
0.00	0.00	0.00
9,291.00	511.47	(8,779.53)
53,152.00	49,646.16	(3,505.84)
45,341.00	39,798.44	(5,542.56)
41,528.00	27,372.30	(14,155.70)
284,889.00	240,503.74	(44,385.26)
11,213.00	10,180.79	(1,032.21)
84,097.00	0.00	(84,097.00)
3226.00	0.00	(3,226.00)

PAWNEE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 2,738,939.41	$ 2,790,950.51	$ 2,777,074.00	$ 13,876.51
Delinquent Tax	69,532.66	75,763.69	55,000.00	20,763.69
Motor Vehicle Tax	253,998.18	226,202.12	220,471.00	5,731.12
Recreational Vehicle Tax	4,151.38	3,829.47	3,249.00	580.47
Severance Tax	6,316.74	9,347.28	4,800.00	4,547.28
Commercial Vehicle Tax	0.00	10,672.54	10,777.00	(104.46)
Sales Tax	497,755.70	567,448.72	420,000.00	147,448.72
Licenses, Permits and Fees:				
Prosecuting Attorney Fees	17,868.25	15,353.75	23,000.00	(7,646.25)
Prisoner Care Fees	350.00	0.00	0.00	0.00
Officer's Fees	71,976.36	87,067.44	90,000.00	(2,932.56)
Solid Waste Receipts	76,412.85	76,789.30	88,640.00	(11,850.70)
Sheriff Fees	10,242.48	9,922.53	10,250.00	(327.47)
Parcel Search Fees	2,975.60	2,720.00	3,000.00	(280.00)
Miscellaneous Fees	273,649.17	17,398.82	116,062.00	(98,663.18)
Fines, Forfeitures and Penalties:				
Interest & Penalties on Current Tax	65,586.79	91,453.81	60,000.00	31,453.81
Uses of Money and Property:				
Interest on Investments	34,636.56	31,264.57	30,000.00	1,264.57
Rent on Real Property	39,949.91	38,281.07	31,130.00	7,151.07
Reimbursements and Miscellaneous:				
Reimbursed District Court Expenses	98,871.94	67,862.31	102,278.00	(34,415.69)
Other Current Reimbursed Expenses	92,742.10	172,781.07	123,000.00	49,781.07
Miscellaneous Grants	0.00	3,975.00	0.00	3,975.00
Public Transportation Buses	904.00	846.00	500.00	346.00
Operating Transfers:				
From Auto Motor Special	46,162.23	45,176.51	65,000.00	(19,823.49)
Total Receipts	4,403,022.31	4,345,106.51	$ 4,234,231.00	$ 110,875.51
Expenditures				
County Commissioners:				
Personal Services	53,892.11	56,754.98	57,352.00	(597.02)
Contractual Services	2,759.33	4,691.85	12,290.00	(7,598.15)
Commodities	116.37	340.80	2,000.00	(1,659.20)

PAWNEE COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
County Clerk:				
Personal Services	148,844.99	156,151.65	164,841.00	(8,689.35)
Contractual Services	41,921.33	15,094.25	57,422.00	(42,327.75)
Commodities	3,940.71	6,018.69	17,493.00	(11,474.31)
Capital Outlay	2,450.00	1,316.87	2,450.00	(1,133.13)
County Treasurer:				
Personal Services	142,718.04	153,018.01	154,000.00	(981.99)
Contractual Services	30,711.03	34,659.60	45,500.00	(10,840.40)
Commodities	4,402.89	4,583.68	6,000.00	(1,416.32)
County Attorney:				
Personal Services	279,632.61	220,440.93	211,735.00	8,705.93
Contractual Services	16,715.72	28,823.70	15,671.00	13,152.70
Commodities	6,134.17	13,037.44	16,700.00	(3,662.56)
Register of Deeds:				
Personal Services	90,983.66	96,003.71	96,111.00	(107.29)
Contractual Services	6,860.43	11,062.03	13,870.00	(2,807.97)
Commodities	4,286.25	1,228.77	3,250.00	(2,021.23)
County Appraiser:				
Personal Services	111,222.60	121,506.39	126,000.00	(4,493.61)
Contractual Services	15,554.76	18,567.79	20,880.00	(2,312.21)
Commodities	4,156.74	4,279.27	8,000.00	(3,720.73)
Capital Outlay	7,374.43	7,374.43	7,400.00	(25.57)
Sheriff:				
Law Enforcement:				
Personal Services	1,377,294.17	1,013,590.02	890,000.00	123,590.02
Contractual Services	222,441.44	209,947.71	190,029.00	19,918.71
Commodities	79,081.27	84,734.77	94,353.00	(9,618.23)
Capital Outlay	62,958.81	108,138.25	76,800.00	31,338.25
Inmate Expense:				
Medical	25,135.24	7,052.54	17,204.00	(10,151.46)
Meals	55,287.68	34,895.99	68,930.00	(34,034.01)
Transportation	9,971.33	10,124.24	16,968.00	(6,843.76)
Custodian:				
Personal Services	54,515.28	50,002.60	60,680.00	(10,677.40)
Contractual Services	8,463.56	729.17	2,000.00	(1,270.83)
Commodities	2,599.75	7,313.42	5,500.00	1,813.42

PAWNEE COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
Clerk of the District Court:				
District Court:				
Contractual Services	11,231.40	17,898.65	23,050.00	(5,151.35)
Commodities	5,198.62	4,499.89	7,000.00	(2,500.11)
Capital Outlay	7,039.26	2,222.98	4,700.00	(2,477.02)
District Expense:				
Contractual Services	87,681.82	93,046.37	98,000.00	(4,953.63)
Commodities	7,723.30	7,249.75	9,000.00	(1,750.25)
Capital Outlay	16,062.03	16,924.58	19,000.00	(2,075.42)
Courthouse General:				
Personal Services	2,444.73	2,600.00	9,800.00	(7,200.00)
Contractual Services	176,091.00	167,190.21	176,800.00	(9,609.79)
Commodities	20,615.65	13,160.31	24,500.00	(11,339.69)
Capital Outlay	15,636.08	0.00	0.00	0.00
Emergency Management:				
Personal Services	25,239.28	16,056.32	27,000.00	(10,943.68)
Contractual Services	1,480.32	4,418.70	3,290.00	1,128.70
Commodities	5,823.30	5,917.45	5,150.00	767.45
Camp Pawnee:				
Personal Services	4,096.18	3,375.84	14,000.00	(10,624.16)
Contractual Services	6,436.59	5,558.90	6,500.00	(941.10)
Commodities	4,875.77	2,224.83	6,000.00	(3,775.17)
Election:				
Personal Services	15,124.31	17,095.40	17,300.00	(204.60)
Contractual Services	10,344.67	49,383.13	17,640.00	31,743.13
Commodities	1,905.20	6,677.33	11,760.00	(5,082.67)
Capital Outlay	0.00	0.00	19,600.00	(19,600.00)
Solid Waste:				
Personal Services	129,656.49	129,887.28	147,620.00	(17,732.72)
Contractual Services	169,372.59	187,774.13	182,310.00	5,464.13
Commodities	33,945.81	51,119.70	37,928.00	13,191.70
County Fair Building:				
Personal Services	1,110.83	1,524.76	1,000.00	524.76
Contractual Services	5,823.80	9,758.54	7,311.00	2,447.54
Commodities	30.00	762.33	1,960.00	(1,197.67)
Zoning:				
Personal Services	0.00	1,556.66	4,500.00	(2,943.34)
Contractual Services	0.00	607.73	2,000.00	(1,392.27)
Commodities	0.00	36.90	1,000.00	(963.10)

PAWNEE COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
Public Transportation:				
Contractual Services	1,544.54	677.11	670.00	7.11
Commodities	3,199.32	3,708.06	2,000.00	1,708.06
Non Departmental:				
Coroner	0.00	22,198.00	10,000.00	12,198.00
Airport	15,146.16	30,937.63	44,100.00	(13,162.37)
Miscellaneous	63,745.60	122,346.50	128,000.00	(5,653.50)
Special Projects	18,026.20	54,855.20	520,000.00	(465,144.80)
Topeka St. Annex	22,262.30	29,831.23	19,600.00	10,231.23
VIN Inspection	0.00	0.00	4,900.00	(4,900.00)
Special Liability	116,484.00	131,877.00	133,957.00	(2,080.00)
Indigent Expenses	65,756.72	72,123.97	120,000.00	(47,876.03)
Sexual Predator	586.25	1,907.75	0.00	1,907.75
Juvenile Supervision Fees	0.00	4,919.90	0.00	4,919.90
Student Resource Officer	0.00	9,259.69	0.00	9,259.69
Appropriations:				
Conservation District	25,000.00	25,000.00	25,000.00	0.00
Economic Development	30,000.00	30,000.00	30,000.00	0.00
County Fair	10,000.00	10,000.00	10,000.00	0.00
CKLEPG	7,486.00	7,486.50	7,486.00	0.50
Central Dispatch	161,870.34	147,149.43	75,000.00	72,149.43
District Coroner	12,000.00	0.00	12,000.00	(12,000.00)
Mental Health	24,662.00	25,165.00	25,165.00	0.00
SDSI	19,600.00	19,600.00	19,600.00	0.00
Sunflower Diversified	19,600.00	25,000.00	20,000.00	5,000.00
Pawnee County Extension	138,180.00	141,535.00	141,535.00	0.00
Services to the Elderly	17,268.00	17,268.00	17,268.00	0.00
Miscellaneous Appropriations	1,688.31	1,095.00	1,670.00	(575.00)
Total Expenditures	4,411,521.47	4,233,953.19	$ 4,715,099.00	$ (481,145.81)
Receipts Over (Under) Expenditures	(8,499.16)	111,153.32		
Unencumbered Cash, Beginning	526,008.89	519,670.41		
Prior Year Cancelled Encumbrances	2,160.68	0.00		
Unencumbered Cash, Ending	$ 519,670.41	$ 630,823.73		

PAWNEE COUNTY, KANSAS
ROAD & BRIDGE/NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 1,974,232.12	$ 2,123,255.97	$ 2,125,012.00	$ (1,756.03)
Delinquent Tax	43,376.37	49,113.71	25,000.00	24,113.71
Motor Vehicle Tax	156,467.80	158,199.98	159,239.00	(1,039.02)
Recreational Vehicle Tax	2,585.15	2,710.45	2,345.00	365.45
Commercial Vehicle Tax	0.00	7,632.15	7,784.00	(151.85)
Intergovernmental Receipts	287,997.75	435,778.92	359,802.00	75,976.92
Charges for Services	329,841.89	362,497.87	215,000.00	147,497.87
Total Receipts	2,794,501.08	3,139,189.05	$ 2,894,182.00	$ 245,007.05
Expenditures				
Maintenance:				
Personal Services	672,321.90	738,336.57	760,000.00	(21,663.43)
Contractual Services	290,022.87	224,923.90	225,000.00	(76.10)
Commodities	1,218,406.80	1,432,609.19	1,422,875.00	9,734.19
Capital Outlay	280,012.80	163,857.13	35,000.00	128,857.13
Bridge:				
Bridge Replacement	103,128.82	228,289.47	105,000.00	123,289.47
Noxious Weed:				
Contractual Services	21,602.02	32,645.14	35,000.00	(2,354.86)
Commodities	3,592.13	10,686.65	0.00	10,686.65
Chemical	90,259.22	132,241.67	100,000.00	32,241.67
Special Non Noxious	6,221.48	20,346.55	10,000.00	10,346.55
Lease Purchase Contracts	19,202.88	143,622.76	285,000.00	(141,377.24)
Operating Transfers:				
To Special Bridge	100,000.00	0.00	0.00	0.00
Adjustment for Qualifying Budget Credits			156,775.49	(156,775.49)
Total Expenditures	2,804,770.92	3,127,559.03	$ 3,134,650.49	$ (7,091.46)
Receipts Over (Under) Expenditures	(10,269.84)	11,630.02		
Unencumbered Cash, Beginning	181,952.75	171,682.91		
Unencumbered Cash, Ending	$ 171,682.91	$ 183,312.93		

PAWNEE COUNTY, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 42,123.83	$ 42,175.33	$ 41,962.00	$ 213.33
Delinquent Tax	881.56	649.17	400.00	249.17
Motor Vehicle Tax	2,045.52	1,907.99	1,269.00	638.99
Recreational Vehicle Tax	42.13	43.91	22.00	21.91
Commercial Vehicle Tax	0.00	105.71	65.00	40.71
Total Receipts	45,093.04	44,882.11	$ 43,718.00	$ 1,164.11
Expenditures				
Appropriation	44,962.00	45,041.00	45,262.00	(221.00)
Total Expenditures	44,962.00	45,041.00	$ 45,262.00	$ (221.00)
Receipts Over (Under) Expenditures	131.04	(158.89)		
Unencumbered Cash, Beginning	2,319.39	2,450.43		
Unencumbered Cash, Ending	$ 2,450.43	$ 2,291.54		

PAWNEE COUNTY, KANSAS
HISTORICAL COLLECTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 66,085.10	$ 39,231.85	$ 39,083.00	$ 148.85
Delinquent Tax	1,581.66	1,694.54	1,200.00	494.54
Motor Vehicle Tax	5,891.73	5,445.74	5,320.00	125.74
Recreational Vehicle Tax	97.11	92.21	78.00	14.21
Commercial Vehicle Tax	0.00	257.47	260.00	(2.53)
Total Receipts	73,655.60	46,721.81	$ 45,941.00	$ 780.81
Expenditures				
Personal Services	25,501.30	23,277.40	27,000.00	(3,722.60)
Contractual Services	0.00	1,335.13	1,000.00	335.13
Capital Outlay	10,000.00	0.00	19,000.00	(19,000.00)
Appropriation	35,000.00	35,000.00	35,000.00	0.00
Total Expenditures	70,501.30	59,612.53	$ 82,000.00	$ (22,387.47)
Receipts Over (Under) Expenditures	3,154.30	(12,890.72)		
Unencumbered Cash, Beginning	35,632.40	38,786.70		
Unencumbered Cash, Ending	$ 38,786.70	$ 25,895.98		

PAWNEE COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 786,671.28	$ 994,777.32	$ 997,639.00	$ (2,861.68)
Delinquent Tax	11,713.45	16,682.19	10,000.00	6,682.19
Motor Vehicle Tax	37,727.79	58,875.69	63,778.00	(4,902.31)
Recreational Vehicle Tax	659.30	1,037.47	939.00	98.47
Commercial Vehicle Tax	0.00	2,990.67	3,118.00	(127.33)
Reimbursements & Miscellaneous	607,469.47	423,522.35	334,000.00	89,522.35
Total Receipts	1,444,241.29	1,497,885.69	$ 1,409,474.00	$ 88,411.69
Expenditures				
Social Security	246,985.64	291,688.23	275,000.00	16,688.23
KPERS Retirement	301,728.96	349,259.71	322,000.00	27,259.71
Health Insurance	738,192.87	842,761.59	854,450.00	(11,688.41)
Workers Compensation	46,957.00	58,677.00	55,000.00	3,677.00
Unemployment Insurance	3,856.70	4,510.61	10,000.00	(5,489.39)
Administration	3,115.77	1,375.00	1,000.00	375.00
Adjustment for Qualifying Budget Credits			89,522.35	(89,522.35)
Total Expenditures	1,340,836.94	1,548,272.14	$ 1,606,972.35	$ (58,700.21)
Receipts Over (Under) Expenditures	103,404.35	(50,386.45)		
Unencumbered Cash, Beginning	67,913.20	171,317.55		
Unencumbered Cash, Ending	$ 171,317.55	$ 120,931.10		

PAWNEE COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 458,667.57	$ 473,015.96	$ 472,739.00	$ 276.96
Delinquent Tax	10,826.08	11,830.10	5,000.00	6,830.10
Motor Vehicle Tax	39,155.75	37,387.95	36,967.00	420.95
Recreational Vehicle Tax	645.74	636.39	544.00	92.39
Commercial Vehicle Tax	0.00	1,781.65	1,807.00	(25.35)
Total Receipts	509,295.14	524,652.05	$ 517,057.00	$ 7,595.05
Expenditures				
Contractual Services	6,855.00	9,719.00	300,000.00	(290,281.00)
Commodities	0.00	0.00	300,000.00	(300,000.00)
Capital Outlay	0.00	0.00	3,345,259.00	(3,345,259.00)
Special Projects	0.00	3,000,000.00	500,000.00	2,500,000.00
Local Match:				
County Health Department	185,592.00	162,697.00	162,697.00	0.00
Total Expenditures	192,447.00	3,172,416.00	$ 4,607,956.00	$ (1,435,540.00)
Receipts Over (Under) Expenditures	316,848.14	(2,647,763.95)		
Unencumbered Cash, Beginning	3,724,669.01	4,041,517.15		
Unencumbered Cash, Ending	$ 4,041,517.15	$ 1,393,753.20		

PAWNEE COUNTY, KANSAS
HEALTH SALES TAX (1%) FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Sales Tax	$ 853,244.64	$ 961,353.76	$ 720,000.00	$ 241,353.76
EMS Receipts	0.00	491,121.99	350,000.00	141,121.99
Reimbursements & Miscellaneous	0.00	7,062.17	0.00	7,062.17
Total Receipts	853,244.64	1,459,537.92	$ 1,070,000.00	$ 389,537.92
Expenditures				
EMS:				
Personal Services	0.00	632,254.13	953,578.00	(321,323.87)
Contractual Services	0.00	45,857.81	0.00	45,857.81
Commodities	0.00	72,788.21	0.00	72,788.21
Non Departmental:				
Contractual Services	0.00	2,182.52	100,000.00	(97,817.48)
Commodities	0.00	7,617.92	25,000.00	(17,382.08)
Capital Outlay	0.00	15,874.00	5,264,688.00	(5,248,814.00)
Other	306,640.94	2,335.97	0.00	2,335.97
Special Projects	0.00	3,579,935.83	1,000,000.00	2,579,935.83
Appropriation	88,123.42	0.00	0.00	0.00
Total Expenditures	394,764.36	4,358,846.39	$ 7,343,266.00	$ (2,984,419.61)
Receipts Over (Under) Expenditures	458,480.28	(2,899,308.47)		
Unencumbered Cash, Beginning	5,718,265.96	6,176,746.24		
Unencumbered Cash, Ending	$ 6,176,746.24	$ 3,277,437.77		

PAWNEE COUNTY, KANSAS
SPECIAL ALCOHOL & DRUG FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Intergovernmental Receipts	$ 2,690.28	$ 2,941.30	$ 3,000.00	$ (58.70)
Reimbursements & Miscellaneous	0.00	0.00	700.00	(700.00)
Total Receipts	2,690.28	2,941.30	$ 3,700.00	$ (758.70)
Expenditures				
Appropriation	0.00	0.00	9,950.00	(9,950.00)
Total Expenditures	0.00	0.00	$ 9,950.00	$ (9,950.00)
Receipts Over (Under) Expenditures	2,690.28	2,941.30		
Unencumbered Cash, Beginning	7,549.66	10,239.94		
Unencumbered Cash, Ending	$ 10,239.94	$ 13,181.24		

PAWNEE COUNTY, KANSAS
DISTRICT CORONER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimb. Expenses - Out of County	$ 3,327.29	$ 3,604.53	$ 3,490.00	$ 114.53
Reimb. Expenses - Pawnee County	12,000.00	10,000.00	12,000.00	(2,000.00)
Total Receipts	15,327.29	13,604.53	$ 15,490.00	$ (1,885.47)
Expenditures				
Personal Services	6,600.02	6,000.02	6,500.00	(499.98)
Contractual Services	3,102.00	6,552.00	11,086.00	(4,534.00)
Total Expenditures	9,702.02	12,552.02	$ 17,586.00	$ (5,033.98)
Receipts Over (Under) Expenditures	5,625.27	1,052.51		
Unencumbered Cash, Beginning	2,488.31	8,113.58		
Unencumbered Cash, Ending	$ 8,113.58	$ 9,166.09		

PAWNEE COUNTY, KANSAS
LAW ENFORCEMENT FORFEITURE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees	$ 28,036.00	$ 48,186.22	$ 40,000.00	$ 8,186.22
Total Receipts	28,036.00	48,186.22	$ 40,000.00	$ 8,186.22
Expenditures				
Contractual Services	0.00	2,500.00	0.00	2,500.00
Commodities	32,027.03	47,755.11	67,265.00	(19,509.89)
Total Expenditures	32,027.03	50,255.11	$ 67,265.00	$ (17,009.89)
Receipts Over (Under) Expenditures	(3,991.03)	(2,068.89)		
Unencumbered Cash, Beginning	31,265.36	27,274.33		
Unencumbered Cash, Ending	$ 27,274.33	$ 25,205.44		

PAWNEE COUNTY, KANSAS
AUTO ADMINISTRATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Motor Vehicle License Fee	$ 53,663.68	$ 52,745.01	$ 74,000.00	$ (21,254.99)
Lienholder Receipts	777.75	64.50	1,000.00	(935.50)
Total Receipts	54,441.43	52,809.51	$ 75,000.00	$ (22,190.49)
Expenditures				
Personal Services	8,279.20	7,633.00	10,000.00	(2,367.00)
Operating Transfers:				
To General	46,162.23	45,176.51	65,000.00	(19,823.49)
Total Expenditures	54,441.43	52,809.51	$ 75,000.00	$ (22,190.49)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

PAWNEE COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees from Case Charges	$ 2,090.00	$ 4,471.75	$ 4,500.00	$ (28.25)
Total Receipts	2,090.00	4,471.75	$ 4,500.00	$ (28.25)
Expenditures				
Attorney Training Fees	624.50	2,951.99	24,810.00	(21,858.01)
Total Expenditures	624.50	2,951.99	$ 24,810.00	$ (21,858.01)
Receipts Over (Under) Expenditures	1,465.50	1,519.76		
Unencumbered Cash, Beginning	17,310.43	18,775.93		
Unencumbered Cash, Ending	$ 18,775.93	$ 20,295.69		

Fund is exempt from budget law per K.S.A. 28-170a. Budget for internal purposes only.

PAWNEE COUNTY, KANSAS
ADULT DEPARTMENT OF CORRECTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Intergovernmental Receipts	$ 209,373.79	$ 222,432.49	$ 229,631.00	$ (7,198.51)
Reimbursements & Miscellaneous	7,269.56	12,244.73	8,000.00	4,244.73
Total Receipts	216,643.35	234,677.22	$ 237,631.00	$ (2,953.78)
Expenditures				
Personal Services	131,434.27	128,896.33	275,223.00	(146,326.67)
Contractual Services	67,345.89	70,957.44	22,399.00	48,558.44
Commodities	4,745.57	6,016.42	2,694.00	3,322.42
Capital Outlay	4,572.47	322.50	6,300.00	(5,977.50)
Total Expenditures	208,098.20	206,192.69	$ 306,616.00	$ (100,423.31)
Receipts Over (Under) Expenditures	8,545.15	28,484.53		
Unencumbered Cash, Beginning	61,347.19	69,892.34		
Unencumbered Cash, Ending	$ 69,892.34	$ 98,376.87		

PAWNEE COUNTY, KANSAS
JUVENILE DEPARTMENT OF CORRECTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Intergovernmental Receipts	$ 227,050.70	$ 231,473.78	$ 254,742.00	$ (23,268.22)
Reimbursements & Miscellaneous	864.00	989.50	500.00	489.50
Total Receipts	227,914.70	232,463.28	$ 255,242.00	$ (22,778.72)
Expenditures				
Personal Services	152,576.26	157,856.05	246,211.00	(88,354.95)
Contractual Services	62,887.10	70,376.75	19,860.00	50,516.75
Commodities	4,796.27	3,756.42	2,013.00	1,743.42
Capital Outlay	5,872.46	322.50	8,021.00	(7,698.50)
Total Expenditures	226,132.09	232,311.72	$ 276,105.00	$ (43,793.28)
Receipts Over (Under) Expenditures	1,782.61	151.56		
Unencumbered Cash, Beginning	20,787.95	22,570.56		
Unencumbered Cash, Ending	$ 22,570.56	$ 22,722.12		

PAWNEE COUNTY, KANSAS
PAWNEE COUNTY DIVERSION SUPERVISION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 0.00
Reimbursements & Miscellaneous	4,612.34	6,632.48	3,500.00	3,132.48
Total Receipts	9,612.34	11,632.48	$ 8,500.00	$ 3,132.48
Expenditures				
Personal Services	3,513.52	2,851.36	5,797.00	(2,945.64)
Contractual Services	1,535.62	4,197.58	2,500.00	1,697.58
Commodities	76.84	627.29	500.00	127.29
Capital Outlay	0.00	0.00	18,840.00	(18,840.00)
Total Expenditures	5,125.98	7,676.23	$ 27,637.00	$ (19,960.77)
Receipts Over (Under) Expenditures	4,486.36	3,956.25		
Unencumbered Cash, Beginning	15,795.37	20,281.73		
Unencumbered Cash, Ending	$ 20,281.73	$ 24,237.98		

PAWNEE COUNTY, KANSAS
JUVENILE SEPARATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements & Miscellaneous	$ 2.77	$ 0.00	$ 0.00	$ 0.00
Total Receipts	2.77	0.00	$ 0.00	$ 0.00
Expenditures				
Contractual Services	2.77	0.00	0.00	0.00
Total Expenditures	2.77	0.00	$ 0.00	$ 0.00
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

PAWNEE COUNTY, KANSAS
DISCRETIONARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees	$ 41.21	$ 0.00	$ 0.00	$ 0.00
Reimbursements & Miscellaneous	150.00	1,110.00	0.00	1,110.00
Total Receipts	191.21	1,110.00	$ 0.00	$ 1,110.00
Expenditures				
Personal Services	0.00	0.00	3,790.00	(3,790.00)
Contractual Services	584.46	0.00	3,000.00	(3,000.00)
Commodities	399.99	511.47	2,501.00	(1,989.53)
Total Expenditures	984.45	511.47	$ 9,291.00	$ (8,779.53)
Receipts Over (Under) Expenditures	(793.24)	598.53		
Unencumbered Cash, Beginning	12,090.36	11,297.12		
Unencumbered Cash, Ending	$ 11,297.12	$ 11,895.65		

PAWNEE COUNTY, KANSAS
DEPARTMENT OF CORRECTIONS REINVESTMENT GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Taxes and Shared Receipts:		
Intergovernmental Receipts	$ 38,949.96	$ 39,719.00
Total Receipts	38,949.96	39,719.00
Expenditures		
Personal Services	26,799.50	28,722.82
Contractual Services	11,082.97	11,464.79
Commodities	1,307.99	0.00
Total Expenditures	39,190.46	40,187.61
Receipts Over (Under) Expenditures	(240.50)	(468.61)
Unencumbered Cash, Beginning	3,110.14	2,869.64
Unencumbered Cash, Ending	$ 2,869.64	$ 2,401.03

PAWNEE COUNTY, KANSAS
JUVENILE CRIME COMM. PREVENTION GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grant	$ 0.00	$ 22,050.00
Reimbursements & Miscellaneous	0.00	4,689.82
Total Receipts	0.00	26,739.82
Expenditures		
Non-Departmental		
Personal Services	0.00	16,075.13
Contractual Services	0.00	4,682.36
Commodities	0.00	2,790.20
Total Expenditures	0.00	23,547.69
Receipts Over (Under) Expenditures	0.00	3,192.13
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 3,192.13

PAWNEE COUNTY, KANSAS
JCAB FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Taxes and Shared Receipts:		
Intergovernmental Receipts	$ 0.00	$ 23,421.76
Total Receipts	0.00	23,421.76
Expenditures		
Personal Services	0.00	16,908.67
Contractual Services	0.00	6,400.09
Total Expenditures	0.00	23,308.76
Receipts Over (Under) Expenditures	0.00	113.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 113.00

PAWNEE COUNTY, KANSAS
COUNTY HEALTH FAMILY PLANNING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Match	$ 31,868.00	$ 23,643.00	$ 23,643.00	$ 0.00
Grant	7,992.00	8,670.00	9,674.00	(1,004.00)
Reimbursements & Miscellaneous	3,590.78	3,028.64	4,000.00	(971.36)
Total Receipts	43,450.78	35,341.64	$ 37,317.00	$ (1,975.36)
Expenditures				
Personal Services	32,512.56	39,369.86	28,617.00	10,752.86
Contractual Services	7,546.51	8,899.25	8,400.00	499.25
Commodities	612.45	1,377.05	300.00	1,077.05
Cash Forward	0.00	0.00	15,835.00	(15,835.00)
Total Expenditures	40,671.52	49,646.16	$ 53,152.00	$ (3,505.84)
Receipts Over (Under) Expenditures	2,779.26	(14,304.52)		
Unencumbered Cash, Beginning	15,834.43	18,613.69		
Unencumbered Cash, Ending	$ 18,613.69	$ 4,309.17		

PAWNEE COUNTY, KANSAS
COUNTY HEALTH MATERNAL CHILD HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Match	$ 20,444.00	$ 17,980.00	$ 17,980.00	$ 0.00
Grant	9,066.00	13,996.00	10,836.00	3,160.00
Reimbursements & Miscellaneous	1,300.75	1,281.49	300.00	981.49
Total Receipts	30,810.75	33,257.49	$ 29,116.00	$ 4,141.49
Expenditures				
Personal Services	22,373.26	35,898.09	27,266.00	8,632.09
Contractual Services	531.45	1,826.78	1,000.00	826.78
Commodities	2,849.34	2,073.57	850.00	1,223.57
Cash Forward	0.00	0.00	16,225.00	(16,225.00)
Total Expenditures	25,754.05	39,798.44	$ 45,341.00	$ (5,542.56)
Receipts Over (Under) Expenditures	5,056.70	(6,540.95)		
Unencumbered Cash, Beginning	16,224.79	21,281.49		
Unencumbered Cash, Ending	$ 21,281.49	$ 14,740.54		

PAWNEE COUNTY, KANSAS
COUNTY HEALTH PHEP GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Match	$ 8,500.00	$ 14,078.00	$ 14,078.00	$ 0.00
Grant	11,778.00	10,859.00	11,667.00	(808.00)
Reimbursements & Miscellaneous	3,177.50	0.00	0.00	0.00
Total Receipts	23,455.50	24,937.00	$ 25,745.00	$ (808.00)
Expenditures				
Personal Services	21,167.37	23,803.36	21,126.00	2,677.36
Contractual Services	2,981.86	3,267.08	4,620.00	(1,352.92)
Commodities	3,519.75	301.86	0.00	301.86
Cash Forward	0.00	0.00	15,782.00	(15,782.00)
Total Expenditures	27,668.98	27,372.30	$ 41,528.00	$ (14,155.70)
Receipts Over (Under) Expenditures	(4,213.48)	(2,435.30)		
Unencumbered Cash, Beginning	15,783.26	11,569.78		
Unencumbered Cash, Ending	$ 11,569.78	$ 9,134.48		

PAWNEE COUNTY, KANSAS
COUNTY HEALTH WIC BFPC GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grant	$ 3,678.89	$ 11,865.46
Reimbursements & Miscellaneous	0.00	4,000.00
Total Receipts	3,678.89	15,865.46
Expenditures		
Personal Services	5,383.52	14,794.56
Commodities	0.00	42.90
Total Expenditures	5,383.52	14,837.46
Receipts Over (Under) Expenditures	(1,704.63)	1,028.00
Unencumbered Cash, Beginning	2,110.43	405.80
Unencumbered Cash, Ending	$ 405.80	$ 1,433.80

PAWNEE COUNTY, KANSAS
COUNTY HEALTH WIC GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grant	$ 65,296.11	$ 74,423.54
Total Receipts	65,296.11	74,423.54
Expenditures		
Personal Services	50,189.14	65,426.79
Contractual Services	13,986.47	12,762.37
Commodities	1,982.74	3,032.88
Total Expenditures	66,158.35	81,222.04
Receipts Over (Under) Expenditures	(862.24)	(6,798.50)
Unencumbered Cash, Beginning	19,514.94	18,652.70
Unencumbered Cash, Ending	$ 18,652.70	$ 11,854.20

PAWNEE COUNTY, KANSAS
COUNTY HEALTH STATE FORMULA FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Match	$ 115,902.37	$ 99,221.00	$ 103,221.00	$ (4,000.00)
Grant	42,196.95	19,000.00	12,000.00	7,000.00
Reimbursements & Miscellaneous	89,190.02	148,788.78	140,700.00	8,088.78
Total Receipts	247,289.34	267,009.78	$ 255,921.00	$ 11,088.78
Expenditures				
Personal Services	132,278.08	112,125.36	144,683.00	(32,557.64)
Contractual Services	15,805.26	20,036.27	20,925.00	(888.73)
Commodities	113,401.29	108,342.11	90,313.00	18,029.11
Other	4,000.00	0.00	0.00	0.00
Cash Forward	0.00	0.00	28,968.00	(28,968.00)
Total Expenditures	265,484.63	240,503.74	$ 284,889.00	$ (44,385.26)
Receipts Over (Under) Expenditures	(18,195.29)	26,506.04		
Unencumbered Cash, Beginning	28,967.85	10,772.56		
Unencumbered Cash, Ending	$ 10,772.56	$ 37,278.60		

PAWNEE COUNTY, KANSAS
COUNTY HEALTH IAP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Share	$ 3,966.00	$ 3,775.00	$ 3,775.00	$ 0.00
Grant	3,818.98	3,658.00	3,721.00	(63.00)
Total Receipts	7,784.98	7,433.00	$ 7,496.00	$ (63.00)
Expenditures				
Personal Services	7,813.41	9,671.76	7,180.00	2,491.76
Contractual Services	602.91	473.03	200.00	273.03
Commodities	0.00	36.00	117.00	(81.00)
Cash Forward	0.00	0.00	3,716.00	(3,716.00)
Total Expenditures	8,416.32	10,180.79	$ 11,213.00	$ (1,032.21)
Receipts Over (Under) Expenditures	(631.34)	(2,747.79)		
Unencumbered Cash, Beginning	3,717.01	3,085.67		
Unencumbered Cash, Ending	$ 3,085.67	$ 337.88		

PAWNEE COUNTY, KANSAS
COUNTY HEALTH ELC GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Taxes and Shared Receipts:		
Local Share	$ 10,000.00	$ 0.00
Grant	19,304.60	39,668.18
Total Receipts	29,304.60	39,668.18
Expenditures		
Personal Services	16,580.76	0.00
Contractual Services	0.00	4,680.09
Commodities	0.00	26,346.32
Total Expenditures	16,580.76	31,026.41
Receipts Over (Under) Expenditures	12,723.84	8,641.77
Unencumbered Cash, Beginning	0.00	12,723.84
Unencumbered Cash, Ending	$ 12,723.84	$ 21,365.61

PAWNEE COUNTY, KANSAS
COUNTY HEALTH COVID 19 IAP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grant	$ 13,125.00	$ 30,468.24
Total Receipts	13,125.00	30,468.24
Expenditures		
Personal Services	0.00	1,061.55
Contractual Services	0.00	454.33
Commodities	0.00	19,601.55
Total Expenditures	0.00	21,117.43
Receipts Over (Under) Expenditures	13,125.00	9,350.81
Unencumbered Cash, Beginning	0.00	13,125.00
Unencumbered Cash, Ending	$ 13,125.00	$ 22,475.81

PAWNEE COUNTY, KANSAS
COUNTY HEALTH UHVEP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Health Grants	$ 0.00	$ 13,366.50
Total Receipts	0.00	13,366.50
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	13,366.50
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 13,366.50

PAWNEE COUNTY, KANSAS
SPECIAL OIL ROYALTY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Royalties Received	$ 5,395.40	$ 7,758.74	$ 5,000.00	$ 2,758.74
Total Receipts	5,395.40	7,758.74	$ 5,000.00	$ 2,758.74
Expenditures				
Contractual Services	0.00	0.00	84,097.00	(84,097.00)
Total Expenditures	0.00	0.00	$ 84,097.00	$ (84,097.00)
Receipts Over (Under) Expenditures	5,395.40	7,758.74		
Unencumbered Cash, Beginning	74,097.67	79,493.07		
Unencumbered Cash, Ending	$ 79,493.07	$ 87,251.81		

PAWNEE COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	2,554.24	2,554.24
Unencumbered Cash, Ending	$ 2,554.24	$ 2,554.24

PAWNEE COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Operating Transfers:		
From Road & Bridge/Noxious Weed	$ 100,000.00	$ 0.00
Total Receipts	100,000.00	0.00
Expenditures		
Commodities	0.00	3,750.00
Total Expenditures	0.00	3,750.00
Receipts Over (Under) Expenditures	100,000.00	(3,750.00)
Unencumbered Cash, Beginning	0.00	100,000.00
Unencumbered Cash, Ending	$ 100,000.00	$ 96,250.00

PAWNEE COUNTY, KANSAS
COURTHOUSE SPECIAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	224,213.83	224,213.83
Unencumbered Cash, Ending	$ 224,213.83	$ 224,213.83

PAWNEE COUNTY, KANSAS
COUNTY SPECIAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Reimbursements & Miscellaneous	$ 35,000.00	$ 5,000.00
Total Receipts	35,000.00	5,000.00
Expenditures		
Other	30,487.93	0.00
Total Expenditures	30,487.93	0.00
Receipts Over (Under) Expenditures	4,512.07	5,000.00
Unencumbered Cash, Beginning	372,954.46	377,466.53
Unencumbered Cash, Ending	$ 377,466.53	$ 382,466.53

PAWNEE COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Fees	$ 10,970.00	$ 9,530.00
Total Receipts	10,970.00	9,530.00
Expenditures		
Contractual Services	2,545.78	5,814.47
Total Expenditures	2,545.78	5,814.47
Receipts Over (Under) Expenditures	8,424.22	3,715.53
Unencumbered Cash, Beginning	12,714.83	21,139.05
Unencumbered Cash, Ending	$ 21,139.05	$ 24,854.58

PAWNEE COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Fees	$ 2,742.50	$ 2,382.50
Total Receipts	2,742.50	2,382.50
Expenditures		
Other	2,268.03	0.00
Total Expenditures	2,268.03	0.00
Receipts Over (Under) Expenditures	474.47	2,382.50
Unencumbered Cash, Beginning	1,827.00	2,301.47
Unencumbered Cash, Ending	$ 2,301.47	$ 4,683.97

PAWNEE COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Fees	$ 2,722.50	$ 2,382.50
Total Receipts	2,722.50	2,382.50
Expenditures		
Other	7,233.91	3,689.96
Total Expenditures	7,233.91	3,689.96
Receipts Over (Under) Expenditures	(4,511.41)	(1,307.46)
Unencumbered Cash, Beginning	9,370.62	4,859.21
Unencumbered Cash, Ending	$ 4,859.21	$ 3,551.75

PAWNEE COUNTY, KANSAS
MICRO LOANS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	19,790.89	19,790.89
Unencumbered Cash, Ending	$ 19,790.89	$ 19,790.89

PAWNEE COUNTY, KANSAS
CITIZENS REVIEW BOARD GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Taxes and Shared Receipts:		
Intergovernmental Receipts	$ 12,789.82	$ 12,171.18
Total Receipts	12,789.82	12,171.18
Expenditures		
Commodities	12,789.78	12,171.18
Total Expenditures	12,789.78	12,171.18
Receipts Over (Under) Expenditures	0.04	0.00
Unencumbered Cash, Beginning	12,207.16	12,207.20
Unencumbered Cash, Ending	$ 12,207.20	$ 12,207.20

PAWNEE COUNTY, KANSAS
KANSAS FOUNDATION GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grant	$ 245.00	$ 171.50
Total Receipts	245.00	171.50
Expenditures		
Grant Expense	245.00	171.50
Total Expenditures	245.00	171.50
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

PAWNEE COUNTY, KANSAS
24TH DISTRICT DRUG/ALCOHOL T&D FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Reimbursements & Miscellaneous	$ 32,222.33	$ 6,497.99
Total Receipts	32,222.33	6,497.99
Expenditures		
Contractual Services	5,587.97	83.21
Commodities	24,196.25	3,161.55
Total Expenditures	29,784.22	3,244.76
Receipts Over (Under) Expenditures	2,438.11	3,253.23
Unencumbered Cash, Beginning	12,804.54	15,242.65
Unencumbered Cash, Ending	$ 15,242.65	$ 18,495.88

PAWNEE COUNTY, KANSAS
SPECIAL STRAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements & Miscellaneous	$ 0.00	$ 0.00	$ 1,000.00	$ (1,000.00)
Total Receipts	0.00	0.00	$ 1,000.00	$ (1,000.00)
Expenditures				
Contractual Services	0.00	0.00	3,226.00	(3,226.00)
Total Expenditures	0.00	0.00	$ 3,226.00	$ (3,226.00)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	1,225.80	1,225.80		
Unencumbered Cash, Ending	$ 1,225.80	$ 1,225.80		

PAWNEE COUNTY, KANSAS
CORONAVIRUS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grant	$ 4,745.96	$ 0.00
Reimbursements & Miscellaneous	4,000.00	0.00
Total Receipts	8,745.96	0.00
Expenditures		
Personal Services	6,683.68	0.00
Contractual Services	40.01	0.00
Commodities	9.78	0.00
Other	5,088.37	0.00
Total Expenditures	11,821.84	0.00
Receipts Over (Under) Expenditures	(3,075.88)	0.00
Unencumbered Cash, Beginning	3,075.88	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

PAWNEE COUNTY, KANSAS
SPARK GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Reimbursements & Miscellaneous	$ 718.84	$ 0.00
Total Receipts	718.84	0.00
Expenditures		
Commodities	13,202.72	0.00
Total Expenditures	13,202.72	0.00
Receipts Over (Under) Expenditures	(12,483.88)	0.00
Unencumbered Cash, Beginning	12,483.88	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

PAWNEE COUNTY, KANSAS
AMERICAN RESCUE PLAN ACT GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grant	$ 622,922.00	$ 622,922.00
Interest on Idle Funds	170.70	3,941.33
Total Receipts	623,092.70	626,863.33
Expenditures		
Other	224,853.72	0.00
Total Expenditures	224,853.72	0.00
Receipts Over (Under) Expenditures	398,238.98	626,863.33
Unencumbered Cash, Beginning	0.00	398,238.98
Unencumbered Cash, Ending	$ 398,238.98	$ 1,025,102.31

PAWNEE COUNTY, KANSAS
PAWNEE COUNTY EMS MEMORIAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Reimbursements & Miscellaneous	$ 0.00	$ 7,152.33
Total Receipts	0.00	7,152.33
Expenditures		
Contractual Services	0.00	2,218.90
Total Expenditures	0.00	2,218.90
Receipts Over (Under) Expenditures	0.00	4,933.43
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 4,933.43

PAWNEE COUNTY, KANSAS
PAWNEE COUNTY EMS DONATION FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Reimbursements & Miscellaneous	$ 0.00	$ 496.38
Total Receipts	0.00	496.38
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	496.38
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 496.38

PAWNEE COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	2,519.17	2,519.17
Unencumbered Cash, Ending	$ 2,519.17	$ 2,519.17

PAWNEE COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

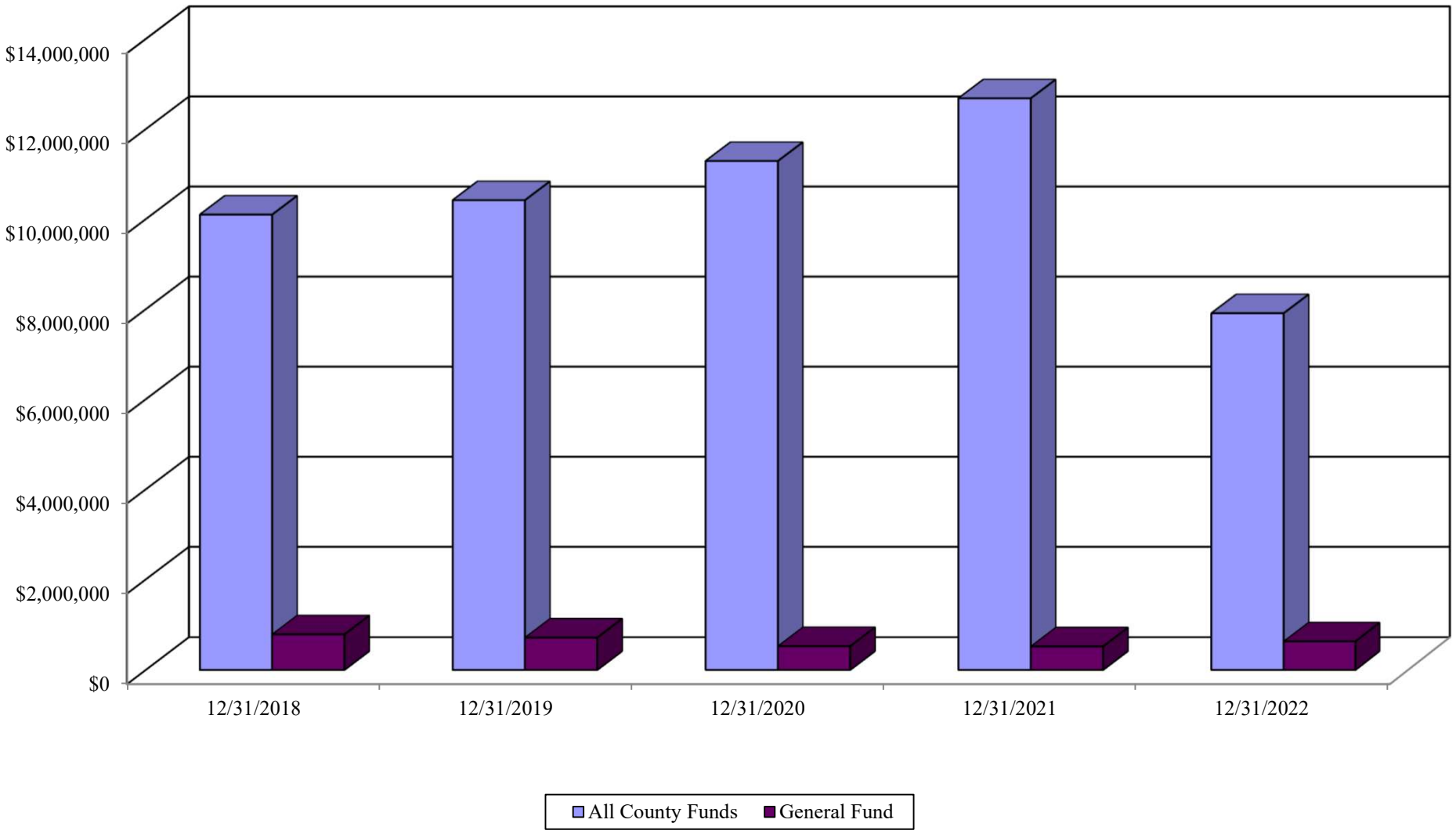
Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributive Funds:				
Current Tax	$ 9,533,718.59	$ 14,155,354.38	$ 14,072,925.32	$ 9,616,147.65
Redemptions	141,436.91	316,908.44	359,981.74	98,363.61
Delinquent Personal Property Tax	1,385.54	14,013.38	14,252.70	1,146.22
Foreclosure Sales	614.94	42,065.00	0.00	42,679.94
Special City-County Highway	102,112.39	384,708.03	486,820.42	0.00
Motor Vehicle/ Comm. Vehicle Tax	279,117.71	1,134,411.28	1,135,505.07	278,023.92
Recreational Vehicle Tax	2,897.58	17,928.51	18,057.36	2,768.73
Mineral Production Tax	4,278.19	20,324.56	18,694.57	5,908.18
Vehicle Rental Excise Tax	133.38	239.01	158.34	214.05
Neighborhood Revitalization	0.00	50,703.01	50,703.01	0.00
Total Distributive Funds	10,065,695.23	16,136,655.60	16,157,098.53	10,045,252.30
State Funds:				
State Educational Building	0.00	88,535.67	88,535.67	0.00
State Institutional Building	0.00	44,267.60	44,267.60	0.00
Total State Funds	0.00	132,803.27	132,803.27	0.00
Subdivision and Trust Funds:				
School Districts	0.00	4,919,522.02	4,919,522.02	0.00
Townships	0.00	1,486,913.53	1,486,913.53	0.00
Cemeteries	0.00	87,357.38	87,357.38	0.00
Cities	0.00	1,549,428.73	1,547,960.73	1,468.00
Motor Vehicle Licenses	0.00	523,653.45	523,653.45	0.00
Commercial Vehicle Licenses	0.00	132,309.49	132,309.49	0.00
Sales and Compensating Tax	0.00	365,274.45	365,274.45	0.00
VIN Inspection Fees	192.00	0.00	0.00	192.00
Watersheds	0.00	307,611.87	258,145.40	49,466.47
Drivers License	0.00	20,939.00	20,939.00	0.00
EBC Flexible Spending	0.00	38,351.44	26,854.16	11,497.28
Pawnee County Self Insurance	0.00	35,093.68	0.00	35,093.68
Total Subdivision and Trust Funds	192.00	9,466,455.04	9,368,929.61	97,717.43

PAWNEE COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

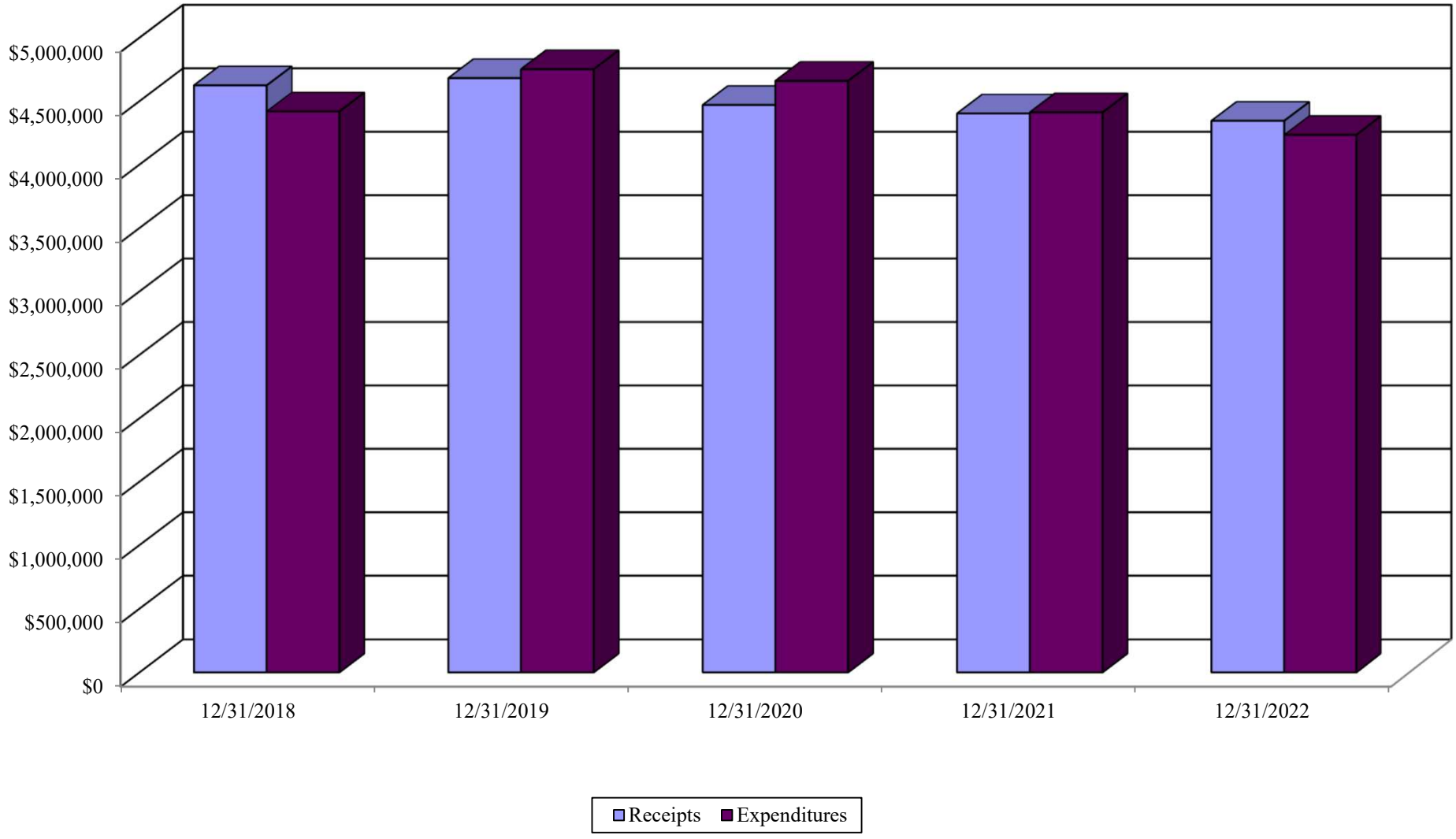
Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Court Trustee	174,157.24	6,147.53	1,522.12	178,782.65
Clerk of the District Court	13,302.98	499,963.98	499,519.70	13,747.26
Law Library	31,428.10	19,920.00	17,448.17	33,899.93
Sheriff	1,890.69	11,702.60	12,545.75	1,047.54
Total Other Agency Funds	220,779.01	537,734.11	531,035.74	227,477.38
Total Agency Funds	$ 10,286,666.24	$ 26,273,648.02	$ 26,189,867.15	$ 10,370,447.11

SUPPLEMENTARY INFORMATION

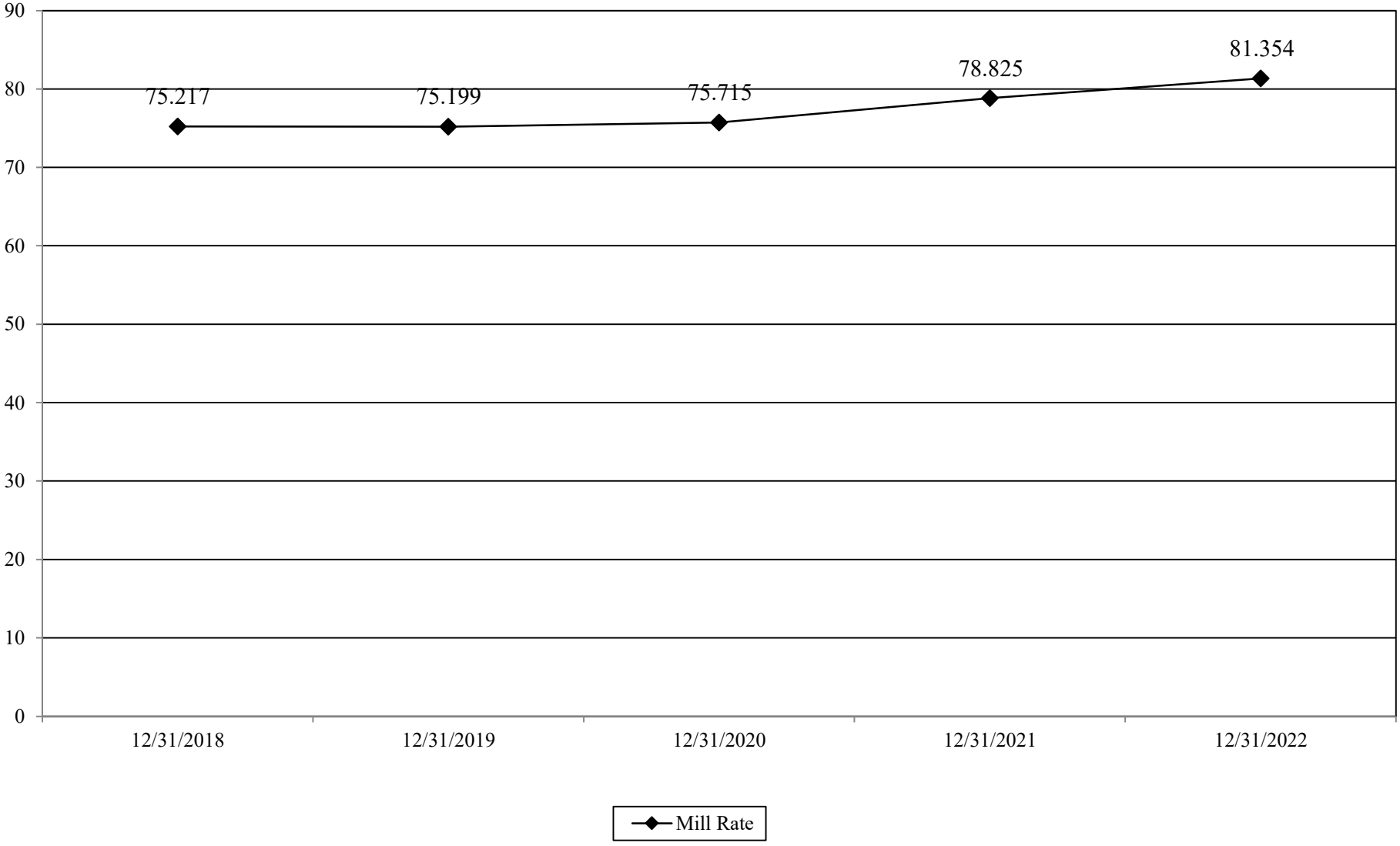
Pawnee County, Kansas
Unencumbered Cash Balances



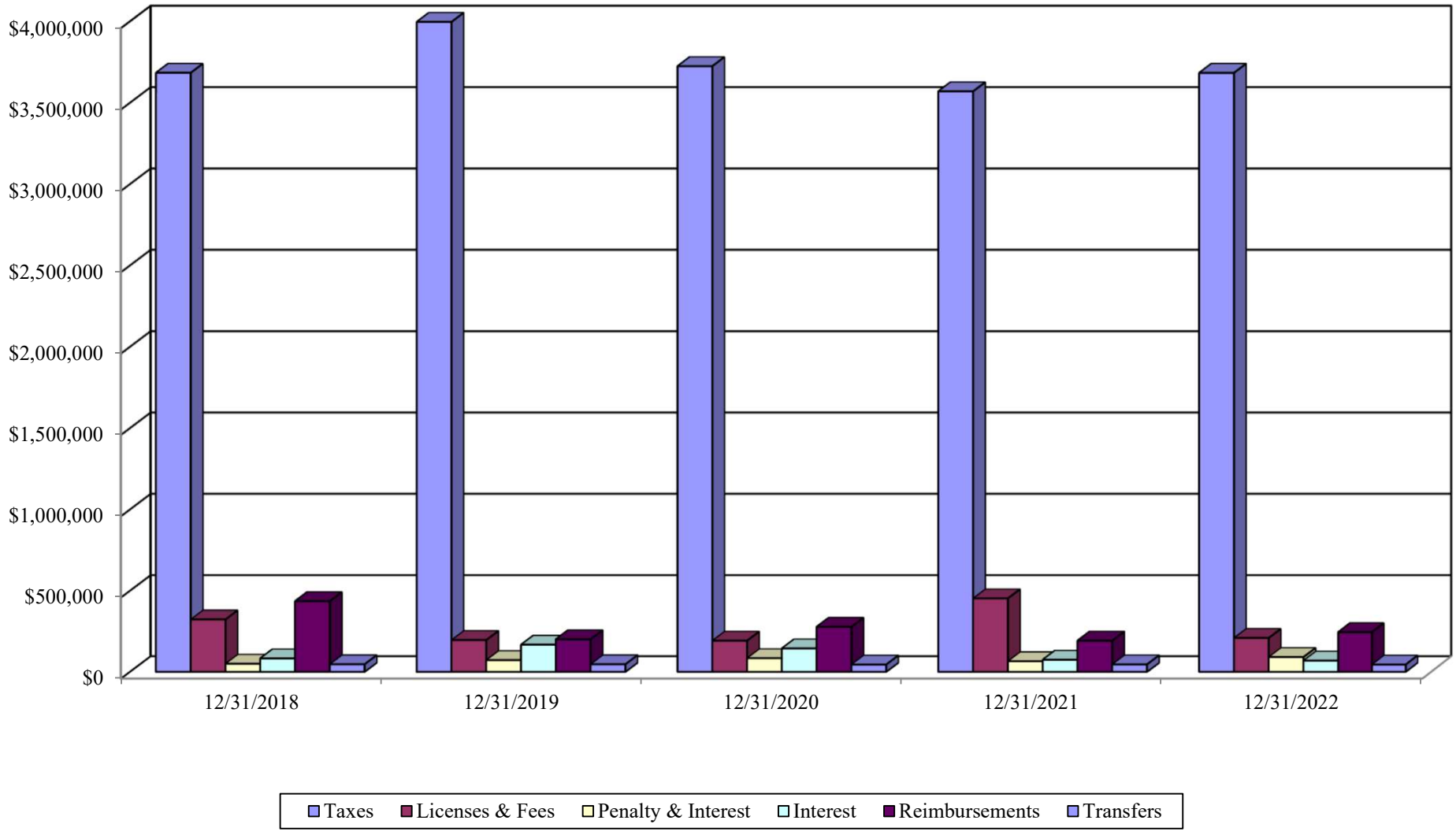
Pawnee County, Kansas
General Fund
Receipts vs Expenditures



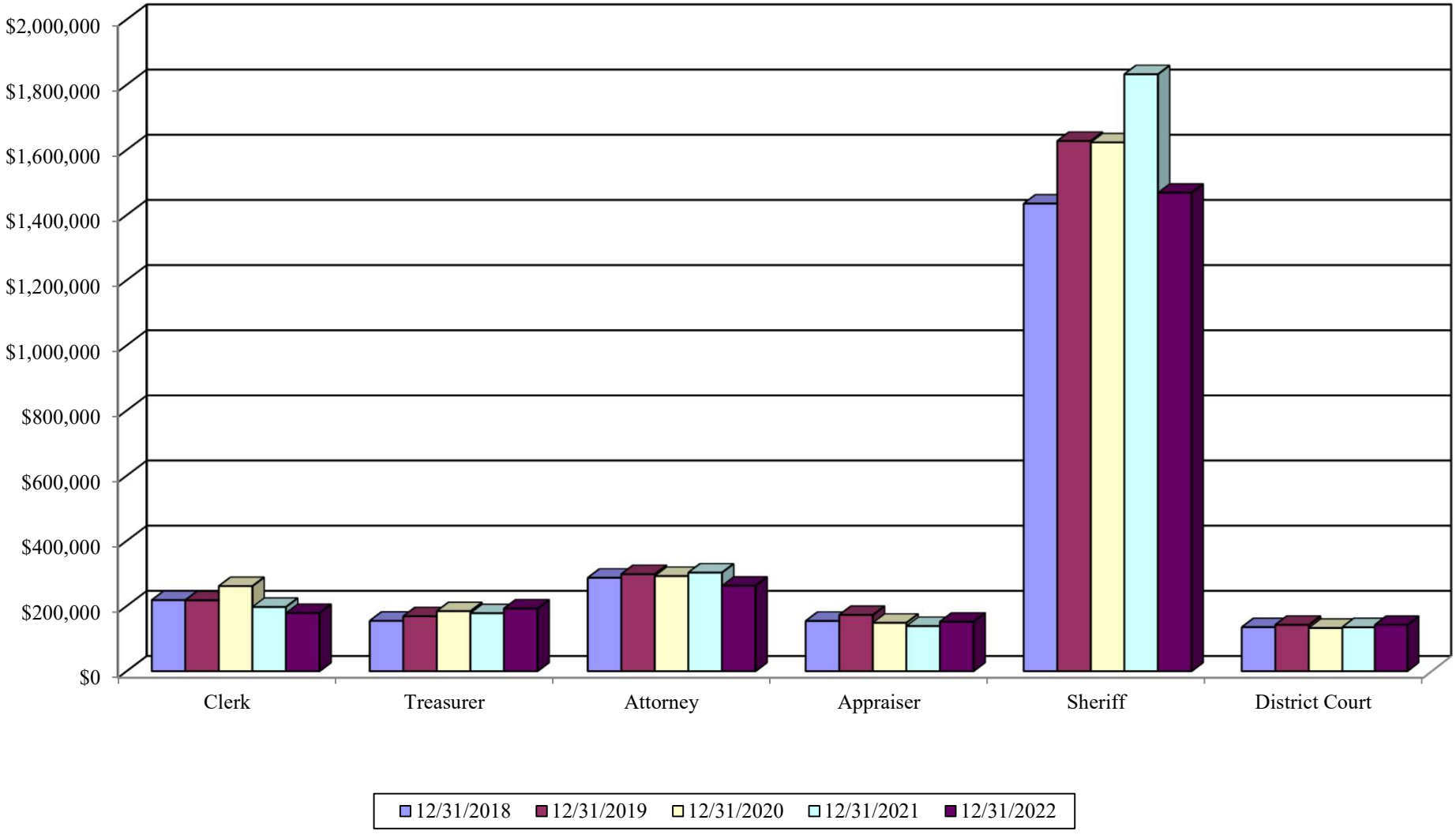
Pawnee County, Kansas
Mill Rate



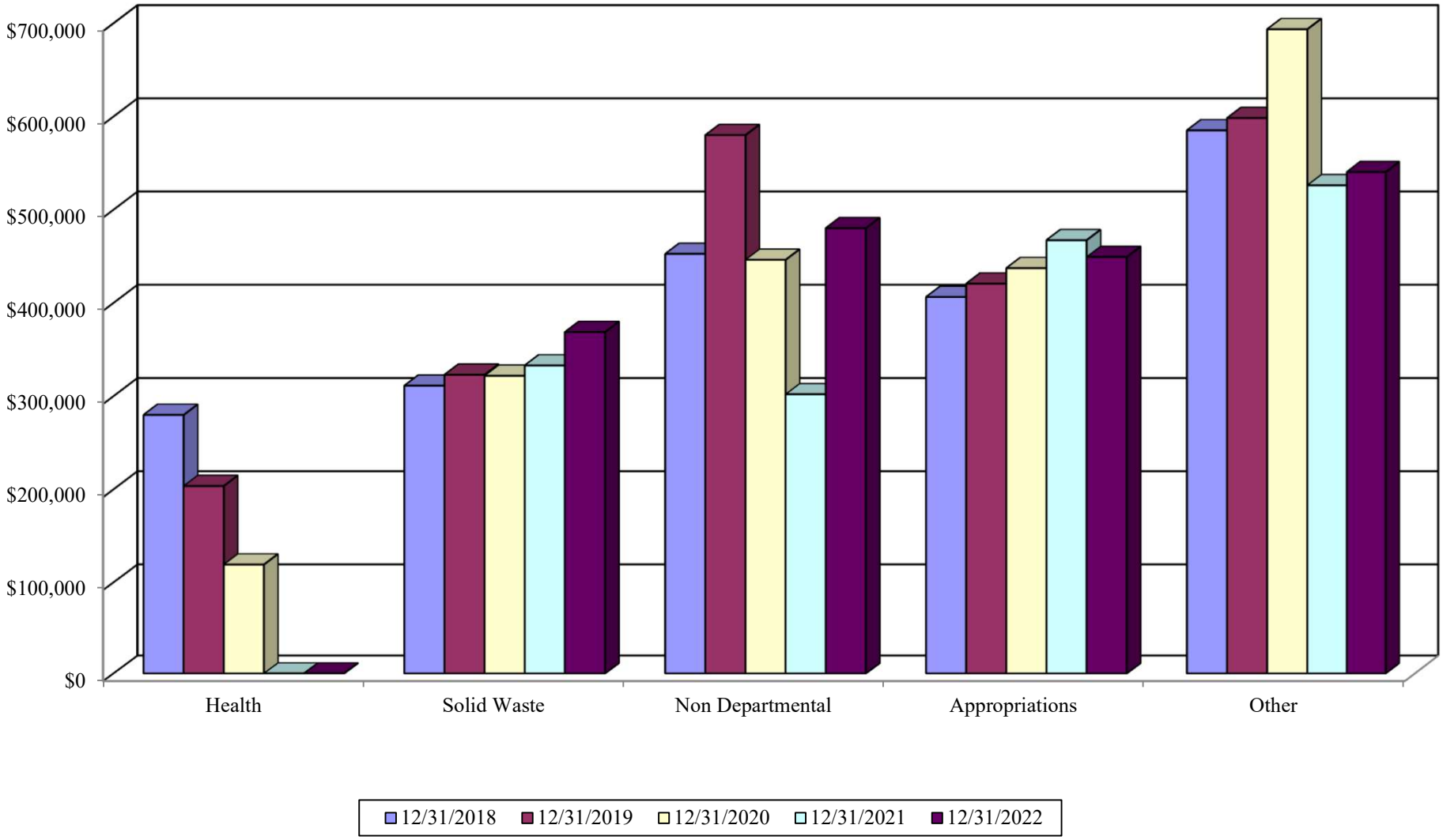
Pawnee County, Kansas
General Fund Receipts



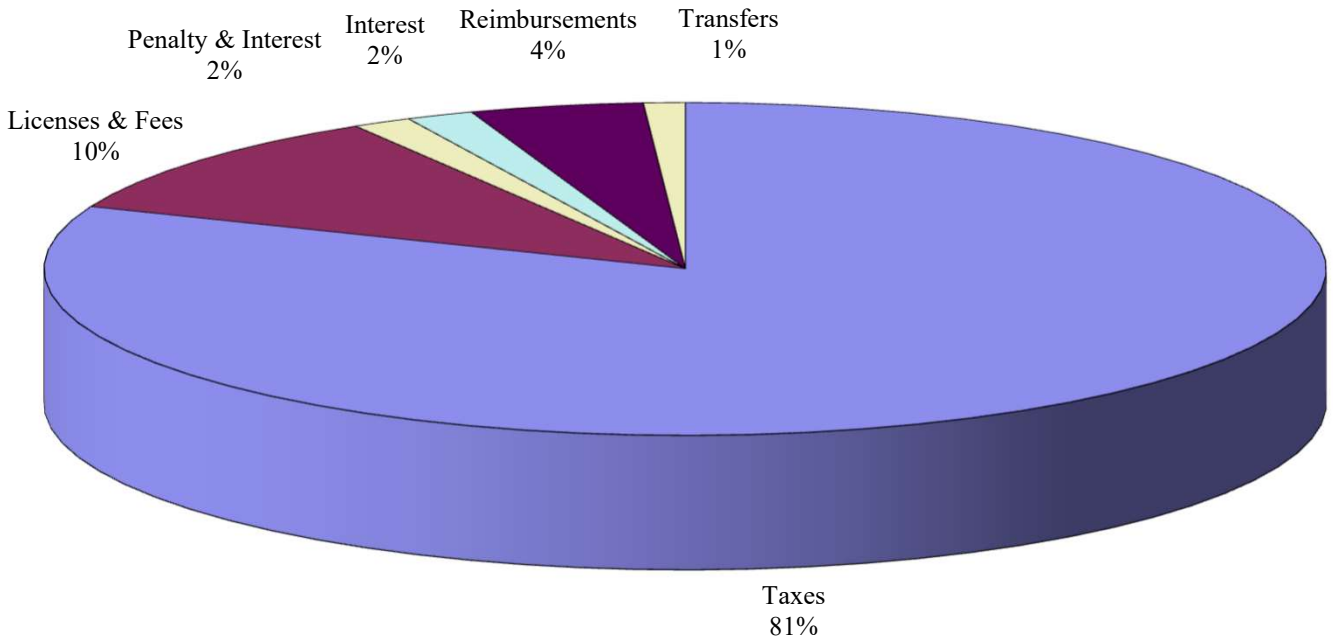
Pawnee County, Kansas
General Fund Expenditures



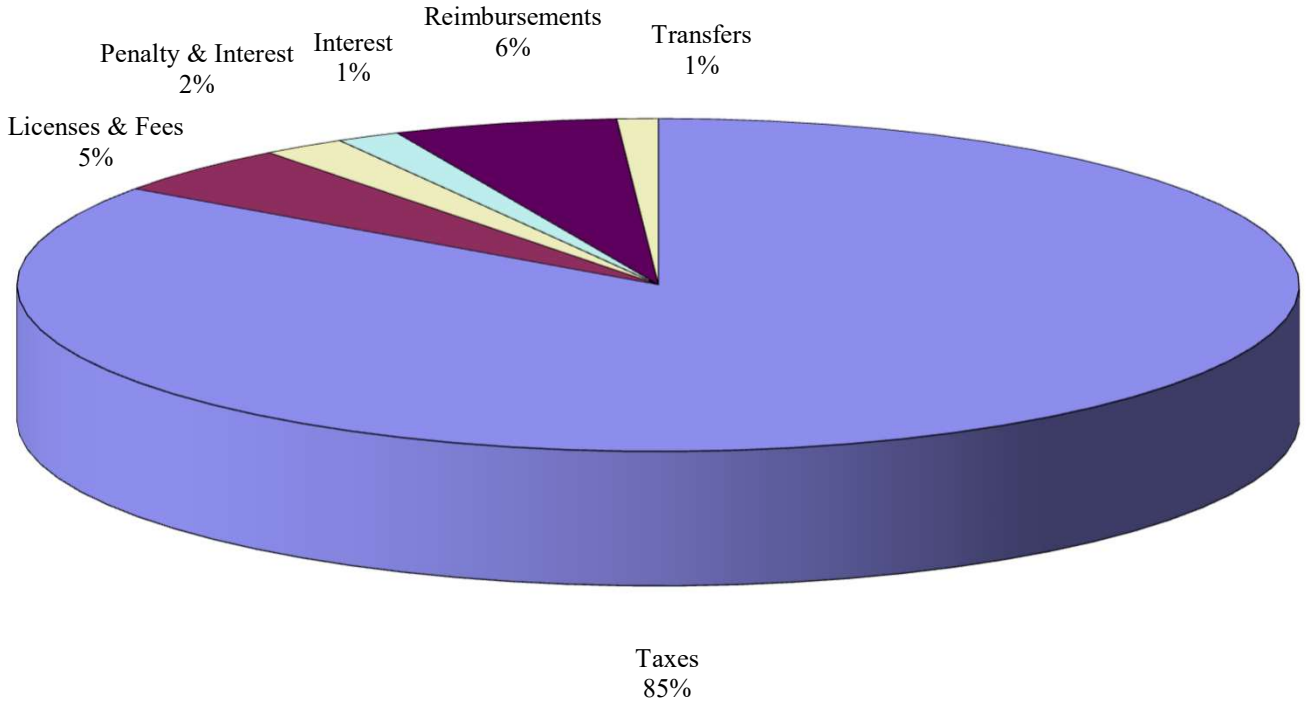
Pawnee County, Kansas
General Fund Expenditures



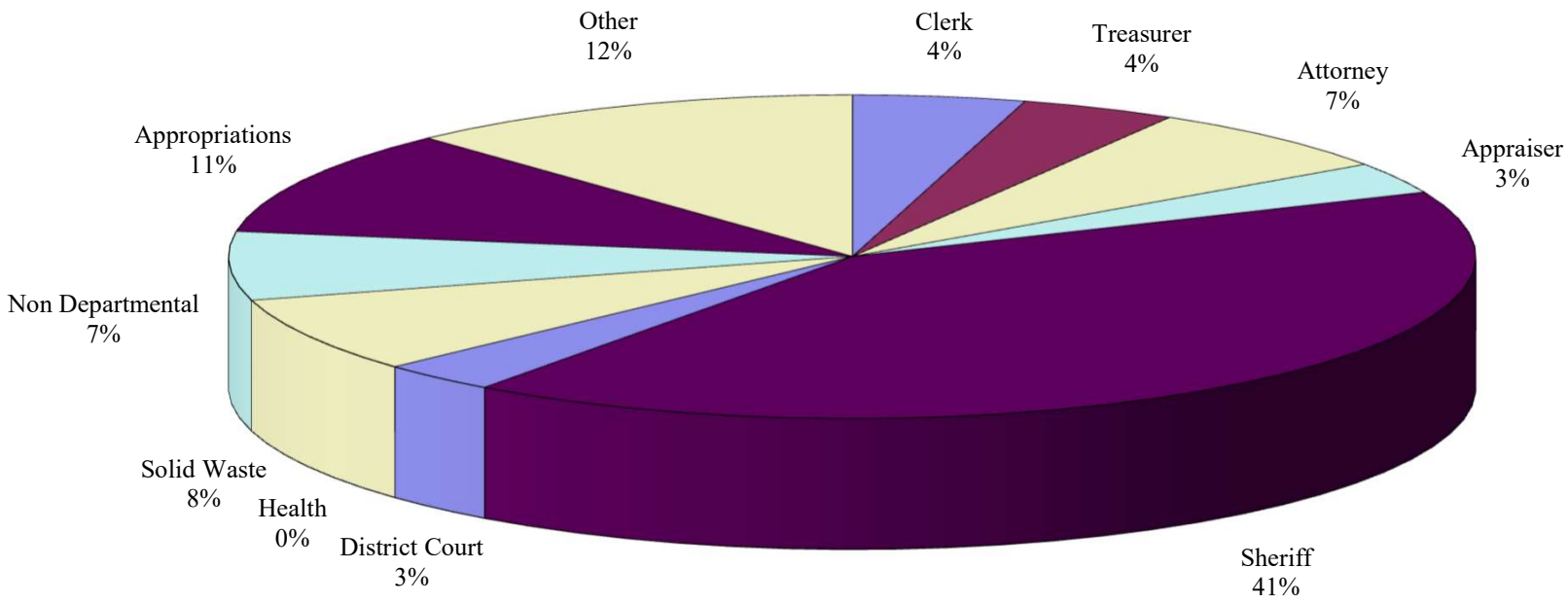
Pawnee County, Kansas
General Fund Receipts
12/31/2021



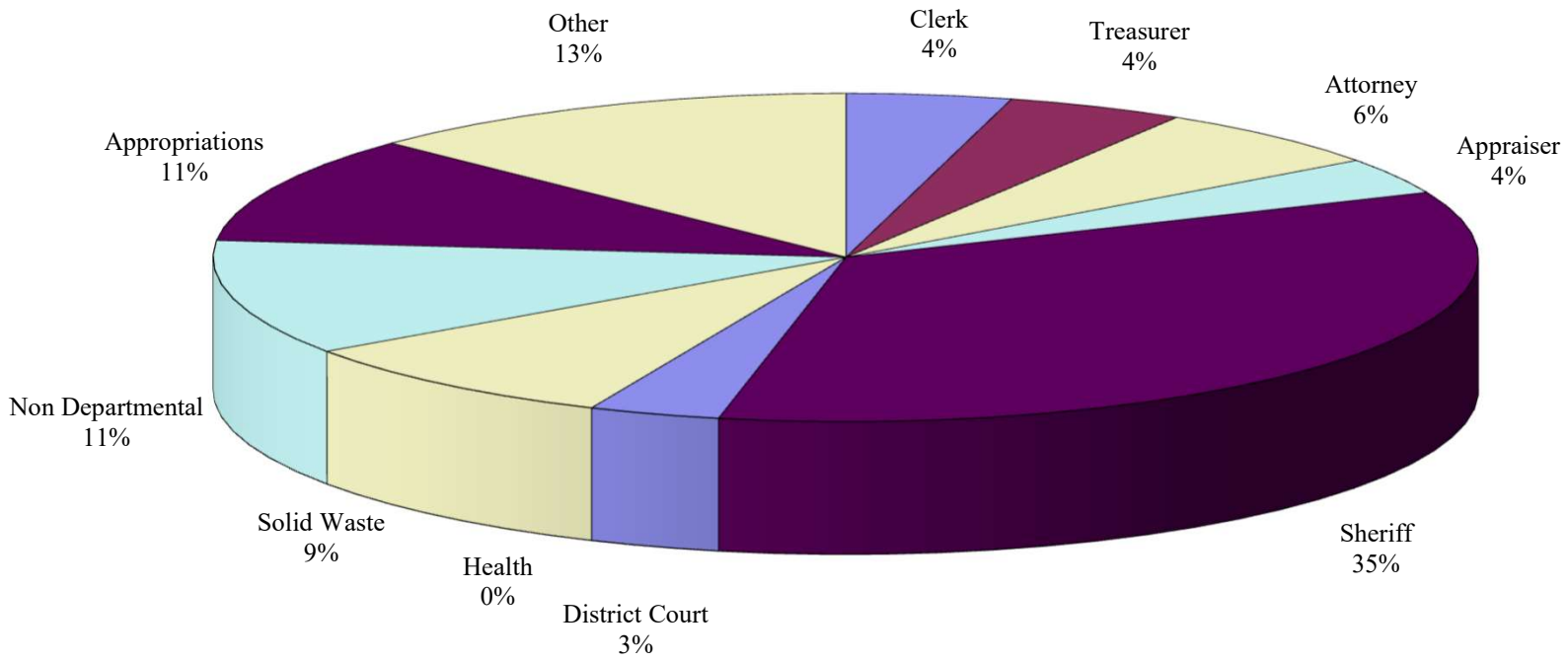
Pawnee County, Kansas
General Fund Receipts
12/31/2022



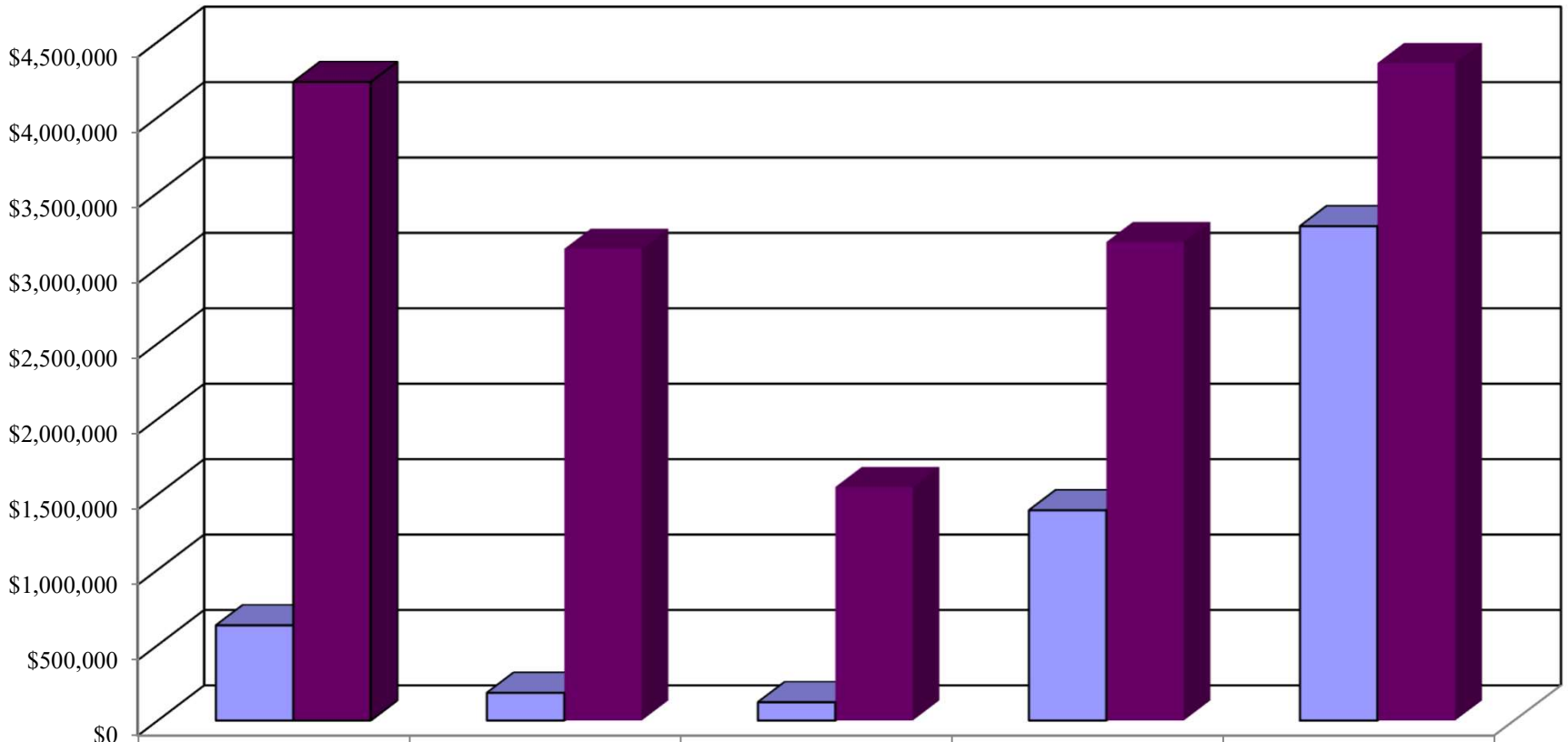
Pawnee County, Kansas
General Fund Expenditures
12/31/2021



Pawnee County, Kansas
General Fund Expenditures
12/31/2022

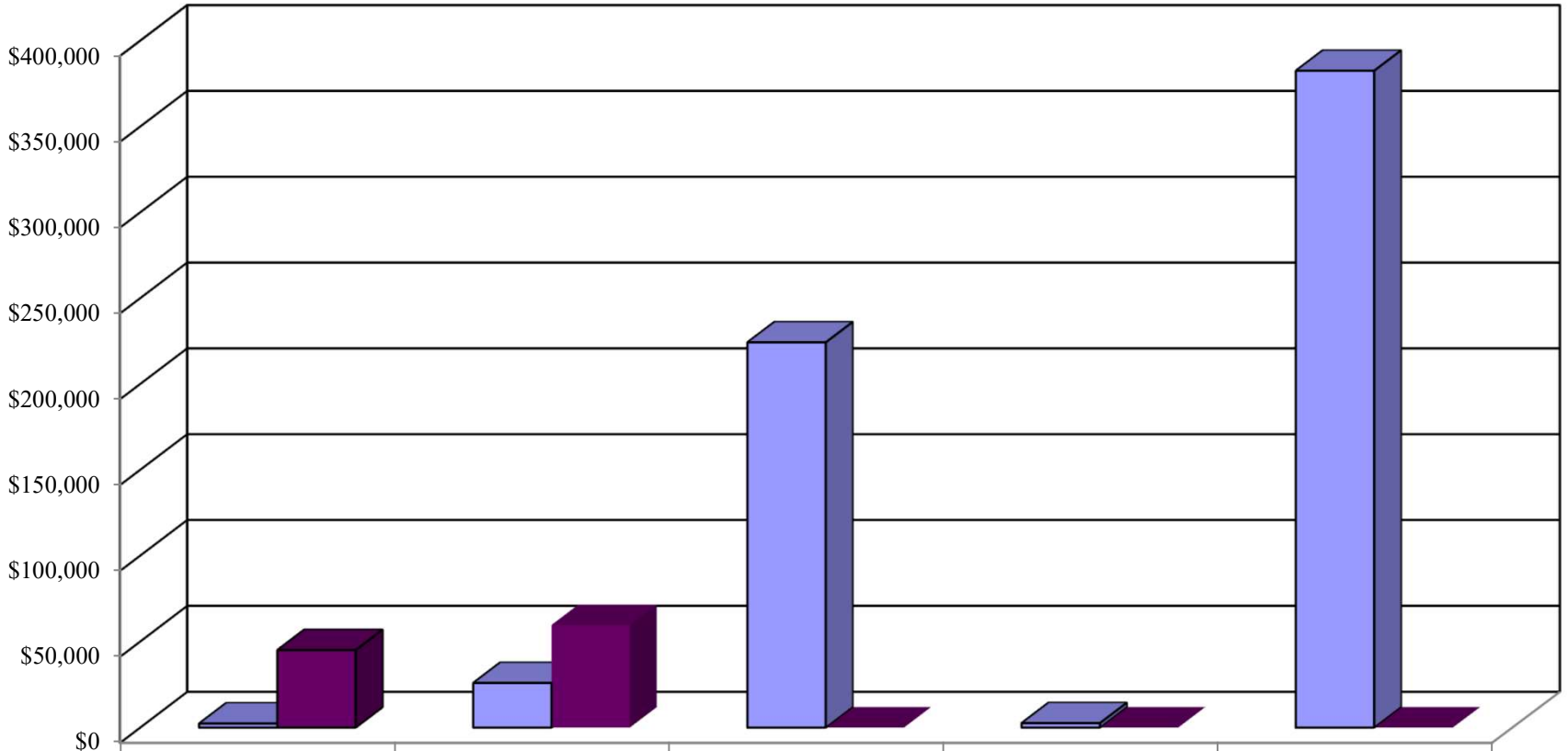


Pawnee County, Kansas
Unencumbered Cash vs Expenditures
Selected Funds



	General	Road & Bridge	Employee Benefit	County Health	Health Sales Tax (1%)
Unencumbered Cash	630,824	183,313	120,931	1,393,753	3,277,438
Expenditures	4,233,953	3,127,559	1,548,272	3,172,416	4,358,846

Pawnee County, Kansas
Unencumbered Cash vs Expenditures
Selected Funds



	Library	Historical Collections	Courthouse Special	Equipment Reserve	County Special
Unencumbered Cash	2,292	25,896	224,214	2,554	382,467
Expenditures	45,041	59,613	0	0	0