SUMNER COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2024

SUMNER COUNTY, KANSAS
December 31, 2024
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Sumner County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Sumner County, Kansas, as of and for the year ended December 31, 2024 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 Sumner County, Kansas as of December 31, 2024, 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 Sumner County, Kansas as of December 31, 2024, 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), the *Kansas Municipal Audit and Accounting Guide,* and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 Sumner County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated August 3, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (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 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2025, on our consideration of Sumner County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sumner County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sumner County, Kansas' internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 19, 2025

SUMNER COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2024
General	$ 2,041,817.46	$ 1,100.00	$ 9,040,739.11	$ 9,949,959.45	$ 1,133,697.12	$ 709,098.64	$ 1,842,795.76
Special Purpose:							
Road and Bridge	459,063.22	-	4,826,955.37	4,800,351.61	485,666.98	325,570.84	811,237.82
Special Bridge	43,050.89	-	38,637.11	39,703.84	41,984.16	39,703.84	81,688.00
Special Road and Bridge	357.24	-	-	-	357.24	-	357.24
Agricultural Complex Bond and Interest	140,098.47	-	10,477.80	-	150,576.27	-	150,576.27
4-H Club	184.38	-	3,085.01	3,000.00	269.39	-	269.39
Fair Association	413.96	-	6,828.43	7,000.00	242.39	-	242.39
County Fair	713.15	-	7,789.44	8,000.00	502.59	-	502.59
Health	54,373.84	688.00	979,721.56	950,110.06	84,673.34	55,717.21	140,390.55
Soil Conservation	1,073.87	-	24,227.93	25,000.00	301.80	-	301.80
Election	100,633.83	-	396,756.23	382,229.48	115,160.58	8,976.65	124,137.23
Noxious Weed	44,559.39	-	194,934.25	182,053.54	57,440.10	8,048.64	65,488.74
Ambulance	0.64	-	693,499.78	693,500.00	0.42	-	0.42
Employee Benefits	185,695.80	-	4,722,480.27	4,127,165.31	781,010.76	194,091.35	975,102.11
County Extension Council	6,635.23	-	159,202.21	164,812.00	1,025.44	-	1,025.44
Mental Health	0.30	-	432,840.00	432,840.00	0.30	-	0.30
Appraiser's Cost	76,299.71	-	485,029.10	498,867.33	62,461.48	27,464.57	89,926.05
Futures Unlimited	0.17	-	192,198.00	192,198.00	0.17	-	0.17
Service Program for the Elderly	5,063.60	-	112,250.60	116,237.00	1,077.20	-	1,077.20
Tax Sale Foreclosure	50,907.15	-	54,608.44	43,262.76	62,252.83	17,561.24	79,814.07
Tort Liability	79,631.15	-	-	6,009.00	73,622.15	-	73,622.15
Special Highway Improvement	491,905.16	-	344,032.45	611,775.11	224,162.50	269,034.89	493,197.39
Futures Unlimited Building	0.02	-	25,000.00	25,000.00	0.02	-	0.02
Conceal and Carry Permit Fees	17,335.93	-	1,074.00	-	18,409.93	-	18,409.93
Sumner County Fights Addiction	43,188.55	-	42,565.10	8,000.00	77,753.65	-	77,753.65
Special Park and Recreation	8,381.32	-	-	-	8,381.32	-	8,381.32
Special Alcohol Program	5,570.43	-	5,166.83	3,200.00	7,537.26	-	7,537.26
Community Corrections Grant	54,163.14	-	195,132.42	211,420.97	37,874.59	16,958.00	54,832.59
Work Release	2,461.82	-	-	-	2,461.82	-	2,461.82
Sanitary Landfill	102,239.48	-	-	-	102,239.48	-	102,239.48
Capital Improvement	32,379.29	-	152,633.88	29,045.00	155,968.17	-	155,968.17
Sheriff Asset Forfeiture	18,133.06	-	-	-	18,133.06	-	18,133.06
Federal Equitable Sharing-County Attorney	299,953.18	-	61,477.85	7,014.03	354,417.00	-	354,417.00
Federal Equitable Sharing-Sheriff	83,712.02	-	6,499.00	44,343.19	45,867.83	-	45,867.83
2010 911 Wire Line	134,090.86	-	162,111.82	182,998.80	113,203.88	-	113,203.88
CDBG Grant	5,813.00	-	-	-	5,813.00	-	5,813.00
CDBG CV Grant	-	-	231,863.60	231,863.60	-	-	-
Sex Offender Fee	49,018.82	-	7,640.00	3,957.66	52,701.16	-	52,701.16
Inmate Phone System	133,935.13	-	35,124.26	41,775.74	127,283.65	3,832.75	131,116.40

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

SUMNER COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2024
Special Purpose Funds:							
Equipment Reserve	$ 1,879,320.31	$ 70,078.62	$ 165,549.00	$ 154,578.98	$ 1,960,368.95	$ -	$ 1,960,368.95
County Cemetery	106,112.08	-	13,375.00	21,726.93	97,760.15	1,467.23	99,227.38
D.A.R.E. Grant	8,916.64	-	-	-	8,916.64	-	8,916.64
Juvenile Justice Authority	15,441.16	-	244,720.84	244,064.12	16,097.88	17,211.68	33,309.56
FEMA Grant	333.80	-	-	-	333.80	-	333.80
County Attorney - Asset Forfeiture	4,166.34	-	-	-	4,166.34	-	4,166.34
War Memorial	300.00	-	-	-	300.00	-	300.00
Neighborhood Revitalization	57,144.61	-	617,765.02	674,858.30	51.33	-	51.33
Special Emergency Response Team	6,976.50	-	2,772.00	3,798.78	5,949.72	-	5,949.72
Register of Deeds Technology	211,412.89	-	30,044.00	17,485.10	223,971.79	3,675.00	227,646.79
Sales Tax Purpose - Health Care	185,268.25	-	1,822,696.44	1,678,250.78	329,713.91	-	329,713.91
County Clerk's Technology	63,595.89	-	7,511.00	5,824.71	65,282.18	276.07	65,558.25
County Treasurer's Technology	69,489.00	-	7,511.00	3,031.65	73,968.35	1,298.81	75,267.16
COVID-19	(19,219.32)	-	117,568.20	97,161.49	1,187.39	-	1,187.39
Cowley College Sales Tax	141,625.65	-	1,822,696.28	1,806,050.08	158,271.85	-	158,271.85
JJA - Juvenile Reinvestment	108,780.74	-	-	61,796.78	46,983.96	4,620.29	51,604.25
Bioterrorism Grant	27,085.72	-	43,479.80	22,155.08	48,410.44	1,394.71	49,805.15
Pan Flu Grant	9,458.02	-	8,255.31	4,521.13	13,192.20	246.31	13,438.51
Cities Readiness Grant	1,496.62	-	61,961.63	21,221.29	42,236.96	1,457.33	43,694.29
CRI Regional Grant	18,575.76	-	206,239.00	235,934.76	(11,120.00)	2,741.09	(8,378.91)
SCMR Regional PHEP Grant	10,935.31	-	11,790.20	37,684.34	(14,958.83)	-	(14,958.83)
Auto License Fee	28,309.25	-	206,588.25	184,283.25	50,614.25	10,071.23	60,685.48
Contingent At Risk	3,521,931.55	-	9,135,533.65	7,870,952.96	4,786,512.24	-	4,786,512.24
Department of Energy Grant	(324,737.66)	-	102,068.82	159,579.52	(382,248.36)	19,625.00	(362,623.36)
ARPA Grant	1,521,935.58	20,913.30	-	1,542,848.88	-	-	-
Bond and Interest Funds:							
Bond and Interest	308,115.66	-	1,108,941.13	1,116,490.00	300,566.79	-	300,566.79
Slate Valley Sewer	17,835.48	-	25,020.95	13,738.26	29,118.17	-	29,118.17
Greenfield Improvement District Bond and Interest	3,423.77	-	13,253.89	12,502.50	4,175.16	-	4,175.16
Capital Projects Fund:							
Road Bond Series 2021-1	673,735.99	-	114,027.02	-	787,763.01	-	787,763.01
Business Funds:							
Self-Insured Medical Plan	204,725.57	-	2,528,624.52	2,750,042.86	(16,692.77)	-	(16,692.77)
Trust Funds:							
Prosecuting Attorney Training	56,849.32	-	4,306.10	3,077.75	58,077.67	-	58,077.67
Total Primary Government (Excluding Agency Funds)	$ 13,692,195.14	$ 92,779.92	$ 42,074,880.90	$ 42,766,353.76	$ 13,093,502.20	$ 1,740,143.37	$ 14,833,645.57

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

SUMNER COUNTY, KANSAS

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

	2024
Total Cash to be accounted for:	$ 14,833,645.57
Composition of Cash:	
Cash on Hand	$ 18,010.15
Checking Accounts:	
Demand Deposit Accounts	1,341,375.82
Time Deposit Accounts	8,953,121.61
Third Party Health Accounts	(16,692.77)
Investments:	
Kansas Municipal Investment Pool	26,439,107.86
Certificates of Deposit	2,820,785.94
Total Cash	39,555,708.61
Agency Funds Per Schedule 3	(24,722,063.04)
Total Reporting Entity (Excluding Agency Funds)	$ 14,833,645.57

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

Sumner County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Sumner County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the County are as follows:

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.

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

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

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

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.).

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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 municipality 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.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a regulatory receipt source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for regulatory receipt recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31st, such taxes are a lien on the property.

Special Assessments

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

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

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

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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Special Highway Improvement Fund
- Sumner County Fights Addiction Fund
- Sanitary Landfill Fund
- Sheriff Asset Forfeiture Fund
- Federal Equitable Sharing-County Attorney Fund
- Federal Equitable Sharing-Sheriff Fund
- CDBG Grant Fund
- CDBG CV Grant Fund
- Equipment Reserve Fund
- D.A.R.E. Grant Fund
- FEMA Grant Fund
- County Attorney - Asset Forfeiture Fund
- War Memorial Fund
- Neighborhood Revitalization Fund
- Special Emergency Response Team Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- County Treasurer's Technology Fund
- Auto License Fee Fund
- Contingent At Risk Fund
- Department of Energy Grant Fund
- ARPA Grant Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the CRI Regional Grant Fund, SCMR Regional Grant Fund, Department of Energy Grant Fund and Self-Insured Medical Plan Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. CRI Regional Grant Fund, SCMR Regional Grant Fund and Department of Energy Grant Fund met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in the excess of budgeted limits in JJA-Juvenile Reinvestment Fund.

3. DEPOSITS AND INVESTMENTS

As of year-end, the County has the following investments.

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	Rating
Kansas Municipal Investment Pool	$26,439,107.86	$26,439,107.86	S&P AAAf/S1+

3. DEPOSITS AND INVESTMENTS (Continued)

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

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

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

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. All deposits were legally secured at December 31, 2024.

Deposits: At year-end, the County's carrying amount of deposits was $13,098,590.60 and the bank balance was $14,150,203.44. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $869,591.65 was covered by FDIC insurance, $13,047,304.56 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, $250,000.00 was covered with a letter of credit and the remaining $(16,692.77) would not be a qualifying account under K.S.A 9-1401 and would be considered unsecure at year-end.

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

At December 31, 2024, the County had invested $26,439,107.86 in the State's municipal investment pool. The municipal investment pool is under the oversight of the pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Road Bond Series 2014 - 1	2% - 4%	June 1, 2014	$ 11,640,000.00	October 1, 2028	$ 3,660,000.00	$ -	$ (675,000.00)	$ 2,985,000.00	$ 146,400.00
Bond Series 2015	3.25%	June 16, 2015	146,000.00	October 1, 2030	77,000.00	-	(10,000.00)	67,000.00	2,502.50
Bonds Series 2021 - 1	3.00%	September 1, 2021	8,630,000.00	October 1, 2040	8,630,000.00	-	-	8,630,000.00	258,900.00
Advance Refunding Bond									
2021 - 2 (Partial Refunding of 2014 - 1)	1.7% - 1.9%	September 1, 2021	2,035,000.00	October 1, 2031	2,035,000.00	-	-	2,035,000.00	36,190.00
KDHE Loans:									
Paid by the City of Slate Valley, Kansas									
Kansas Water Pollution Control	2.71%	April 27, 2004	216,300.00	March 1, 2026	31,567.21	-	(12,372.56)	19,194.65	700.98
Pooled Money Investment Board									
Installment Loan	0.691%	July 22, 2022	3,853,807.92	July 22, 2026	2,890,355.94	-	(963,451.98)	1,926,903.96	19,972.36
Installment Loan	4.625%	August 29, 2024	3,881,558.47	August 29, 2028	-	3,881,558.47	-	3,881,558.47	-
Total Contractual Indebtedness					$ 17,323,923.15	$ 3,881,558.47	$ (1,660,824.54)	$ 19,544,657.08	$ 464,665.84

4. LONG-TERM DEBT (Continued)

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

Issue	2025	2026	2027	2028	2029	2030 - 2034	2035 - 2039	2040	Total
Principal									
General Obligation Bonds									
Road Bond Series 2014 - 1	$ 705,000.00	$ 730,000.00	$ 760,000.00	$ 790,000.00	$ -	$ -	$ -	$ -	$ 2,985,000.00
Bond Series 2015	10,000.00	11,000.00	11,000.00	11,000.00	12,000.00	12,000.00	-	-	67,000.00
Bonds Series 2021 - 1	-	-	-	-	-	3,170,000.00	5,060,000.00	400,000.00	8,630,000.00
Advance Refunding Bond									
2021 - 2 (Partial Refunding of 2014 - 1)	-	-	-	-	820,000.00	1,215,000.00	-	-	2,035,000.00
KDHE Loans:									
Paid by the City of Slate Valley, Kansas									
Kansas Water Pollution Control	12,710.13	6,484.52	-	-	-	-	-	-	19,194.65
Pooled Money Investment Board									
Installment Loan	963,451.98	963,451.98	-	-	-	-	-	-	1,926,903.96
Installment Loan	970,389.62	970,389.62	970,389.62	970,389.61	-	-	-	-	3,881,558.47
Total Principal Payments	2,661,551.73	2,681,326.12	1,741,389.62	1,771,389.61	832,000.00	4,397,000.00	5,060,000.00	400,000.00	19,544,657.08
Interest									
General Obligation Bonds									
Road Bond Series 2014 - 1	119,400.00	91,200.00	62,000.00	31,600.00	-	-	-	-	304,200.00
Bond Series 2015	2,177.50	1,852.50	1,495.00	1,137.50	780.00	390.00	-	-	7,832.50
Bonds Series 2021 - 1	258,900.00	258,900.00	258,900.00	258,900.00	258,900.00	1,172,700.00	524,400.00	12,000.00	3,003,600.00
Advance Refunding Bond									
2021 - 2 (Partial Refunding of 2014 - 1)	36,190.00	36,190.00	36,190.00	36,190.00	36,190.00	29,470.00	-	-	210,420.00
KDHE Loans:									
Paid by the City of Slate Valley, Kansas									
Kansas Water Pollution Control	394.54	97.76	-	-	-	-	-	-	492.30
Pooled Money Investment Board									
Installment Loan	13,314.91	6,657.45	-	-	-	-	-	-	19,972.36
Installment Loan	179,522.00	134,642.00	89,761.00	44,881.00	-	-	-	-	448,806.00
Total Interest Payments	609,898.95	529,539.71	448,346.00	372,708.50	295,870.00	1,202,560.00	524,400.00	12,000.00	3,995,323.16
Total Principal and Interest Payments	$ 3,271,450.68	$ 3,210,865.83	$ 2,189,735.62	$ 2,144,098.11	$ 1,127,870.00	$ 5,599,560.00	$ 5,584,400.00	$ 412,000.00	$ 23,539,980.24

5. RIGHT TO USE CONTRACT

As of December 31, 2024 the County has entered into contracts for office equipment and heavy machinery. Rent expense for the year ended December 31, 2024 was $184,643.77. Under the current agreement, the future minimum rental payments are as follows:

2025	$	69,341.38
2026		5,989.44
2027		5,989.44
2028		5,989.44
2029		2,994.72

6. 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 statement and required supplementary information. KPERS' financial statement are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $703,682.45 for KPERS and $290,538.56 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $6,280,093.00 and $2,726,445.00 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

6. DEFINED BENEFIT PENSION PLAN (Continued)

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.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

Compensated Absences:
Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending on length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination. As of January 1, 2025 the sick leave over 400 hours that would have been "lost" will be bought back by the County at the employee's current rate of pay.

In accordance with the above criteria, the County has accrued a liability for annual leave and compensatory time, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2024, was $451,416.29 for annual leave and compensatory time. In accordance with the above criteria, the County has accrued a liability for sick pay for "lost" time at December 31, 2024, was $52,666.23.

Other Post Employment Benefits:
As provided by K.S.A. 12-5040, the local government 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 these 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. There is no cost to the County under this program.

8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has established an Employee Benefits Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with Pan American Life Insurance Company to be the claims supervisor. The supervisor reviews all claims for allow ability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over $100,000.00.

9. CONTINGENCY FOR PROPERTY TAXES UNDER APPEAL AND RELATED RESERVE

Property Tax Appeal

The largest property taxpayer in the county has appealed their property tax valuation for 2012-2023. The 2012, 2013, 2015, and 2018 court cases were settled in previous years resulting in refunds to the taxpayer and interest attributable to the refunds which was charged to County funds. Tax years 2014, 2016, 2017, 2019, 2020, 2021, and 2022 were settled in November 2023 and the County was ordered to pay $820,134.54, which was charged to the General Fund of the County, of interest to the taxpayer for tax years 2015 and 2018 and the tax payer will forebear enforcement of interest on any refunds for tax years 2014, 2016, 2017, and 2019 through 2023. Tax refunds for 2017 and 2019 were completed in 2024 in the amounts of $6,552,108.08 from the Contingent At Risk Reserve Fund and $5,253,975.18 from current year ad valorem tax.

In July, 2022 the County applied for and received a loan of $3,853,807.92 from the Kansas Pooled Money Investment Board (PMIB) to cover the refund of 2018 taxes in this amount. The terms of this loan require repayment over a four-year period including interest of 0.691%.

In August, 2024 the County applied for and received a loan of $3,881,558.47 from the Kansas Pooled Money Investment Board (PMIB) to cover the refund of 2017 and 2019 taxes in this amount. The terms of this loan require repayment over a four-year period including interest of 4.625%.

All refunds to taxpayers are processed by the County Treasurer as reductions of the next regular apportionment of ad valorem taxes due affected taxing subdivisions, including County funds.

While management believes the estimate is reasonable for the amount of refunds that will be due under these actions, management has created a "Contingent At Risk Reserve Fund" to temporarily reserve amounts that will become due for refunds to this taxpayer. This reserve fund was created in 2014 to temporarily move at risk tax receipts to this reserve from other county funds. This reservation of tax receipts will be moved back to the originating fund as tax rebates are made for each year at issue. This contingent tax refund liability has not been recognized in the financial statement under the County's regulatory basis of accounting.

9. CONTINGENCY FOR PROPERTY TAXES UNDER APPEAL AND RELATED RESERVE (Continued)

The County intends to issue debt through Pooled Money Investment Board (PMIB) in order to cover refunds due to the tax payer and will levy taxes to repay the PMIB loan in budget year 2025 for any amounts not withheld from future tax payments.

The 2023 over assessed ad valorem tax was abated, therefore, the 2024 apportionments will reflect this reduction. For tax years 2024 through 2028 the taxpayer and County agreed the County would appraise the property for ad valorem tax purposes according to a set formula.

Final decisions are as follows and estimated to the best of the County's ability:

Tax Year	Tax Overpayment Per Final Court Decisions	County Portion of Final Decisions	Status
2012	$ 380,299.00	$ 111,876.00	*Paid in 2018
2013	2,732,132.00	780,983.00	*Paid in 2018
2015	3,602,039.00	1,036,205.00	*Paid in 2021
2018	3,853,808.00	1,185,889.00	*Paid in 2018
2014	2,508,381.50	714,469.18	*Paid in 2023
2016	2,558,889.83	786,375.70	*Paid in 2023
2017	2,745,593.70	842,840.43	*Paid in 2024
2019	3,806,514.38	1,198,078.13	*Paid in 2024
2020	3,956,957.07	1,282,762.07	*Due in 2025
2021	4,647,490.26	1,491,069.43	*Due in 2025
2022	4,696,285.43	1,405,915.80	*Due in 2026
	$ 35,488,390.17	$ 10,836,463.74	
2012 & 2013 Interest paid		$ 380,571.00	*Paid in 2019
2014 Interest paid		820,134.54	*Paid in 2023
Total Interest Paid		$ 1,200,705.54	

10. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

The County formerly operated a municipal solid waste landfill that was closed and capped in 1994. State and federal laws and regulations require that certain maintenance and monitoring functions continue for 30 years after closure. Estimates of future costs are not maintained for this closed landfill. In 2006, the County entered into a an agreement with the City of Wellington, Kansas to purchase the land containing the sanitary landfill and as part of the that agreement, the city is liable for monitoring costs after 2016. Sumner County maintained the Sanitary Landfill Fund to provide for future closure costs. The unencumbered balance of this fund at December 31, 2024 was $102,239.48.

11. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

12. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 19,349.00
General	Capital Improvement	K.S.A. 19-120	72,500.00
Contingent At Risk	General	Tax Appeal	322,548.32
Auto License Fee	General	K.S.A. 8-145	35,508.93
Contingent At Risk	Road and Bridge	Tax Appeal	267,803.69
Road & Bridge	Special Highway Improvement	K.S.A 68-590	344,032.45
Contingent At Risk	Special Bridge	Tax Appeal	4,530.31
Contingent At Risk	4-H Club	Tax Appeal	360.67
Contingent At Risk	Fair Association	Tax Appeal	385.50
Contingent At Risk	County Fair	Tax Appeal	490.01
Sumner County Fights Addiction	Health	K.S.A 65-204	8,000.00
Sales Tax Purpose-Health Care	Health	K.S.A 65-204	334,713.00
Contingent At Risk	Soil Conservation	Tax Appeal	2,926.09
Contingent At Risk	Election	Tax Appeal	25,626.02
Election	Equipment Reserve	K.S.A. 19-119	80,000.00
Contingent At Risk	Noxious Weed	Tax Appeal	12,226.02
Noxious Weed	Equipment Reserve	K.S.A. 19-119	13,300.00
Sales Tax Purpose-Health Care	Ambulance	K.S.A. 12-110d	693,499.78
Contingent At Risk	Employee Benefit	K.S.A. 12-16,102	427,064.95
Contingent At Risk	County Extension Council	Tax Appeal	19,937.83
Sales Tax Purpose-Health Care	Mental Health	K.S.A 65-204	432,840.00
Contingent At Risk	Appraiser's Cost	Tax Appeal	47,977.92
Appraiser's Cost	Equipment Reserve	K.S.A. 19-119	12,900.00
Sales Tax Purpose-Health Care	Futures Unlimited	K.S.A 65-204	192,198.00
Contingent At Risk	Service Program For the Elderly	Tax Appeal	16,124.35
Sales Tax Purpose-Health Care	Futures Unlimited Building	K.S.A 65-204	25,000.00
Contingent At Risk	Capital Improvement	Tax Appeal	438.71
2010 911 Wire Line	Equipment Reserve	K.S.A. 19-119	40,000.00
Contingent At Risk	Bonds and Interest	Tax Appeal	170,404.49

13. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition or disclosure in the financial statement. Additionally there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Certified Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 10,286,422.00	$ -	$ 10,286,422.00	$ 9,949,959.45	$ (336,462.55)
Special Purpose Funds:					
Road and Bridge	4,636,643.00	1,262,519.30	5,899,162.30	4,800,351.61	(1,098,810.69)
Special Bridge	40,000.00	-	40,000.00	39,703.84	(296.16)
Special Road and Bridge	175.00	-	175.00	-	(175.00)
Agricultural Complex Bond and Interest	41,084.00	-	41,084.00	-	(41,084.00)
4-H Club	3,000.00	-	3,000.00	3,000.00	-
Fair Association	7,000.00	-	7,000.00	7,000.00	-
County Fair	8,000.00	-	8,000.00	8,000.00	-
Health	1,205,915.00	380.56	1,206,295.56	950,110.06	(256,185.50)
Soil Conservation	25,000.00	-	25,000.00	25,000.00	-
Election	372,450.00	32,591.97	405,041.97	382,229.48	(22,812.49)
Noxious Weed	216,077.00	-	216,077.00	182,053.54	(34,023.46)
Ambulance	695,000.00	-	695,000.00	693,500.00	(1,500.00)
Employee Benefits	4,740,693.00	-	4,740,693.00	4,127,165.31	(613,527.69)
County Extension Council	164,812.00	-	164,812.00	164,812.00	-
Mental Health	432,840.00	-	432,840.00	432,840.00	-
Appraiser's Cost	512,804.00	-	512,804.00	498,867.33	(13,936.67)
Futures Unlimited	192,198.00	-	192,198.00	192,198.00	-
Service Program for the Elderly	116,237.00	-	116,237.00	116,237.00	-
Tax Sale Foreclosure	50,000.00	-	50,000.00	43,262.76	(6,737.24)
Tort Liability	46,300.00	-	46,300.00	6,009.00	(40,291.00)
Futures Unlimited Building	25,000.00	-	25,000.00	25,000.00	-
Conceal and Carry Permit Fees	3,000.00	-	3,000.00	-	(3,000.00)
Special Park and Recreation	2,500.00	-	2,500.00	-	(2,500.00)
Special Alcohol Program	3,964.00	-	3,964.00	3,200.00	(764.00)
Community Corrections Grant	217,511.00	-	217,511.00	211,420.97	(6,090.03)
Work Release	-	-	-	-	-
Capital Improvement	81,987.00	-	81,987.00	29,045.00	(52,942.00)
2010 911 Wire Line	187,500.00	-	187,500.00	182,998.80	(4,501.20)
Sex Offender Fee	4,000.00	-	4,000.00	3,957.66	(42.34)

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Certified Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
Inmate Phone System	$ 60,000.00	$ -	$ 60,000.00	$ 41,775.74	$ (18,224.26)
County Cemetery	52,000.00	-	52,000.00	21,726.93	(30,273.07)
Juvenile Justice Authority	267,364.00	-	267,364.00	244,064.12	(23,299.88)
Sales Tax Purpose - Health Care	1,679,751.00	-	1,679,751.00	1,678,250.78	(1,500.22)
COVID-19	76,800.00	117,056.39	193,856.39	97,161.49	(96,694.90)
Cowley College Sales Tax	2,022,062.00	-	2,022,062.00	1,806,050.08	(216,011.92)
JJA - Juvenile Reinvestment	55,444.00	-	55,444.00	61,796.78	6,352.78
Bio-Terrorism Grant	20,814.00	43,479.80	64,293.80	22,155.08	(42,138.72)
Pan Flu Grant	4,000.00	8,255.31	12,255.31	4,521.13	(7,734.18)
Cities Readiness Grant	10,312.00	61,961.63	72,273.63	21,221.29	(51,052.34)
CRI Regional Grant	167,029.00	206,239.00	373,268.00	235,934.76	(137,333.24)
SCMR Regional PHEP Grant	36,320.00	11,790.20	48,110.20	37,684.34	(10,425.86)
Bond and Interest Fund:					
Bond and Interest	1,384,067.00	-	1,384,067.00	1,116,490.00	(267,577.00)
Slate Valley Sewer	16,000.00	-	16,000.00	13,738.26	(2,261.74)
Greenfield Improvement District Bond and Interest	12,502.00	-	12,502.00	12,502.50	0.50
Business Fund:					
Solid Waste	3,490,298.00	-	3,490,298.00	2,750,042.86	(740,255.14)
Trust Funds:					
Prosecuting Attorney Training	5,800.00	-	5,800.00	3,077.75	(2,722.25)

SUMNER COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year		
		Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 5,237,848.67	$ 4,376,865.96	$ 5,420,472.00	$ (1,043,606.04)
Delinquent Tax	129,987.09	182,336.19	70,000.00	112,336.19
Motor Vehicle Tax	505,443.46	521,988.13	488,070.00	33,918.13
Recreational Vehicle Tax	11,952.40	11,920.29	11,705.00	215.29
16/20 M Truck Tax	21,408.67	21,363.05	21,791.00	(427.95)
Commercial Vehicle Tax	12,777.37	13,945.07	12,822.00	1,123.07
Watercraft Tax	3,706.82	4,400.70	3,917.00	483.70
Rental Excise Tax	76.19	62.96	-	62.96
Mineral Production Tax	21,256.43	22,056.01	10,000.00	12,056.01
In Lieu of Tax	341,192.00	14,820.00	362,435.00	(347,615.00)
Neighborhood Revitalization Rebates	(199,868.11)	(229,722.19)	(221,000.00)	(8,722.19)
Interest of Fees on Tax	(517,095.76)	367,973.23	301,000.00	66,973.23
Intergovernmental				
Federal Grants	69,059.00	24,870.12	-	24,870.12
State Grants	12,934.46	11,091.84	-	11,091.84
Casino Gaming Receipts	1,586,367.28	1,629,054.68	1,636,876.00	(7,821.32)
Local Alcoholic Liquor Tax	1,396.25	-	-	-
Franchise Tax	-	981.92	-	981.92
Licenses, Fees, and Permits				
Officer Fees	38,182.92	42,433.33	39,400.00	3,033.33
ROD Recording Fees	198,185.75	216,835.00	244,000.00	(27,165.00)
Court Fees	1,901.92	11,070.26	10,800.00	270.26
NRP Fees	-	127,449.40	75,000.00	52,449.40
Firework Permits	-	-	5,000.00	(5,000.00)
Diversion Fees	13,130.00	21,725.00	11,000.00	10,725.00
Producers Ag	59,711.36	56,000.00	56,000.00	-
Heritage Trust Fund	(13,655.00)	(14,484.00)	-	(14,484.00)
Use of Money and Property				
Interest on Investments	772,400.22	731,438.10	94,500.00	636,938.10
Rent	76,990.80	56,326.72	61,000.00	(4,673.28)
Prisoner Housing	184,265.00	122,299.76	540,350.00	(418,050.24)
Other Financing	14,832.00	2,325.00	(8,000.00)	10,325.00
Other Receipts				
Commissary	16,769.36	13,642.59	23,000.00	(9,357.41)
Miscellaneous	44,078.46	458.28	17,345.00	(16,886.72)
Reimbursed Expense	611,098.01	321,154.46	-	321,154.46

SUMNER COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts (Continued)				
Operating Transfers from:				
Contingent At Risk Fund	$ 107,735.21	$ 322,548.32	$ -	$ 322,548.32
Tax Sale Foreclosure Fund	4,404.89	-	-	-
Auto License Fee Fund	31,309.29	35,508.93	33,000.00	2,508.93
Total Receipts	9,399,782.41	9,040,739.11	$ 9,320,483.00	$ (279,743.89)
Expenditures				
County Commission				
Personal Services	75,233.53	75,439.66	$ 75,027.00	$ 412.66
Contractual Services	787.55	103.00	1,395.00	(1,292.00)
Commodities	124.24	198.00	600.00	(402.00)
Total County Commission	76,145.32	75,740.66	77,022.00	(1,281.34)
County Clerk				
Personal Services	129,592.12	119,565.95	137,447.00	(17,881.05)
Contractual Services	4,722.68	4,345.43	5,150.00	(804.57)
Commodities	3,743.27	5,965.20	5,000.00	965.20
Total County Clerk	138,058.07	129,876.58	147,597.00	(17,720.42)
County Treasurer				
Personal Services	210,473.84	233,185.06	227,272.00	5,913.06
Contractual Services	8,819.95	7,386.43	17,025.00	(9,638.57)
Commodities	7,659.11	7,218.19	8,399.00	(1,180.81)
Capital Outlay	60.00	-	-	-
Reimbursed Expense	(91.35)	(31.50)	-	(31.50)
Total County Treasurer	226,921.55	247,758.18	252,696.00	(4,937.82)
County Attorney				
Personal Services	345,810.47	319,584.41	379,407.00	(59,822.59)
Contractual Services	24,910.19	21,910.14	22,900.00	(989.86)
Commodities	1,389.69	2,160.03	6,700.00	(4,539.97)
Total County Attorney	372,110.35	343,654.58	409,007.00	(65,352.42)
Register of Deeds				
Personal Services	105,240.61	97,461.15	105,903.00	(8,441.85)
Contractual Services	1,460.73	1,180.77	2,400.00	(1,219.23)
Commodities	10,002.32	9,180.21	6,500.00	2,680.21
Capital Outlay	-	-	2,000.00	(2,000.00)
Reimbursements	(7,845.70)	(7,302.00)	-	(7,302.00)
Total Register of Deeds	108,857.96	100,520.13	116,803.00	(16,282.87)
Unified Court				
Contractual Services	425,773.46	486,813.40	442,900.00	43,913.40
Commodities	30,931.66	24,156.10	30,600.00	(6,443.90)
Capital Outlay	109,003.10	27,674.19	5,000.00	22,674.19
Reimbursements	(63,967.88)	(69,504.54)	-	(69,504.54)
Total Unified Court	501,740.34	469,139.15	478,500.00	(9,360.85)

SUMNER COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Courthouse General				
Contractual Services	$ 745,453.27	$ 743,232.86	$ 514,000.00	$ 229,232.86
Commodities	69,529.12	83,007.30	81,000.00	2,007.30
Capital Outlay	-	41,450.00	10,000.00	31,450.00
Reimbursements	(199,359.95)	(215,811.70)	-	(215,811.70)
Total Courthouse General	615,622.44	651,878.46	605,000.00	46,878.46
GIS				
Personal Services	38,697.83	39,930.51	39,687.00	243.51
Contractual Services	15,232.03	15,364.25	20,500.00	(5,135.75)
Commodities	835.54	289.82	1,500.00	(1,210.18)
Capital Outlay	-	-	8,000.00	(8,000.00)
Reimbursements	(1,415.00)	(45.00)	-	(45.00)
Total GIS	53,350.40	55,539.58	69,687.00	(14,147.42)
Information Services				
Personal Services	95,449.44	98,463.09	97,864.00	599.09
Contractual Services	312,694.00	298,466.59	389,900.00	(91,433.41)
Commodities	3,551.06	2,482.12	6,550.00	(4,067.88)
Capital Outlay	4,824.25	116,665.57	105,500.00	11,165.57
Reimbursements	(10.00)	(2,222.11)	-	(2,222.11)
Total Information Services	416,508.75	513,855.26	599,814.00	(85,958.74)
County Counselor				
Personal Services	97,134.18	72,716.95	96,694.00	(23,977.05)
Contractual Services	18,200.00	25,618.00	18,500.00	7,118.00
Commodities	-	-	100.00	(100.00)
Total County Counselor	115,334.18	98,334.95	115,294.00	(16,959.05)
Planning/Zoning				
Personal Services	142,052.42	146,481.65	145,210.00	1,271.65
Contractual Services	21,397.06	15,907.34	21,674.00	(5,766.66)
Commodities	5,820.44	5,194.52	5,250.00	(55.48)
Capital Outlay	-	-	1,200.00	(1,200.00)
Reimbursements	(3,120.66)	(51.44)	-	(51.44)
Total Planning/Zoning	166,149.26	167,532.07	173,334.00	(5,801.93)
County Building Maintenance				
Personal Services	201,249.08	208,733.18	216,300.00	(7,566.82)
Contractual Services	168,684.79	136,859.13	159,000.00	(22,140.87)
Commodities	10,310.72	7,325.62	10,000.00	(2,674.38)
Capital Outlay	-	10,779.79	54,000.00	(43,220.21)
Total County Building Maintenance	380,244.59	363,697.72	439,300.00	(75,602.28)
Total General Government	3,171,043.21	3,217,527.32	3,484,054.00	(266,526.68)

SUMNER COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Public Safety				
Sheriff				
Personal Services	$ 1,465,355.61	$ 1,531,314.25	$ 2,877,315.00	$ (1,346,000.75)
Contractual Services	374,232.08	360,821.86	645,277.00	(284,455.14)
Commodities	192,940.11	231,968.74	401,600.00	(169,631.26)
Capital Outlay	454,028.30	523,761.44	261,000.00	262,761.44
Reimbursements	(118,793.50)	(68,692.29)	-	(68,692.29)
Total Sheriff	2,367,762.60	2,579,174.00	4,185,192.00	(1,606,018.00)
Jail Maintenance				
Personal Services	-	-	2,000.00	(2,000.00)
Contractual Services	11,841.91	18,644.57	28,000.00	(9,355.43)
Commodities	2,352.21	6,055.04	13,500.00	(7,444.96)
Capital Outlay	-	1,933.51	5,500.00	(3,566.49)
Total Jail Maintenance	14,194.12	26,633.12	49,000.00	(22,366.88)
Jail				
Personal Services	997,815.67	1,033,238.22	-	1,033,238.22
Contractual Services	-	278,072.88	-	278,072.88
Commodities	552,699.95	217,149.43	-	217,149.43
Capital Outlay	-	30,263.06	-	30,263.06
Total Jail	1,550,515.62	1,558,723.59	-	1,558,723.59
Crime Stoppers	1,500.00	1,500.00	1,500.00	-
Emergency Management				
Personal Services	100,627.54	103,814.55	103,200.00	614.55
Contractual Services	17,243.47	13,361.45	22,300.00	(8,938.55)
Commodities	2,165.60	1,023.32	4,200.00	(3,176.68)
Reimbursements	-	(20.06)	-	(20.06)
Total Emergency Management	120,036.61	118,179.26	129,700.00	(11,520.74)
911 System				
Personal Services	720,139.57	818,202.51	818,035.00	167.51
Contractual Services	12,006.31	21,201.84	25,000.00	(3,798.16)
Commodities	8,018.22	7,585.38	11,250.00	(3,664.62)
Capital Outlay	2,977.60	4,396.58	14,000.00	(9,603.42)
911 Radio Payments	-	229,205.64	229,206.00	(0.36)
911 Radio Maintenance	-	-	150,560.00	(150,560.00)
Total 911 System	743,141.70	1,080,591.95	1,248,051.00	(167,459.05)
Total Public Safety	4,797,150.65	5,364,801.92	5,613,443.00	(248,641.08)

SUMNER COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Health				
Coroner				
Contractual Services	$ 77,889.00	$ 87,801.62	$ 72,500.00	$ 15,301.62
Reimbursements	(46,036.69)	(42,520.02)	(40,000.00)	(2,520.02)
Total Coroner	31,852.31	45,281.60	32,500.00	12,781.60
Total Health	31,852.31	45,281.60	32,500.00	12,781.60
Economic Development				
Contractual Services	122,668.68	126,000.00	14,984.00	111,016.00
Appropriations	-	-	55,016.00	(55,016.00)
Total Economic Development	122,668.68	126,000.00	70,000.00	56,000.00
Culture and Recreation				
Culture and Recreation Appropriations				
Museum	1,350.00	1,350.00	-	1,350.00
Miscellaneous	-	513.06	19,500.00	(18,986.94)
Historical Society	-	2,000.00	2,000.00	-
Wichita Area Planning	96.19	90.29	150.00	(59.71)
Wheat Festival	10,000.00	10,000.00	10,000.00	-
Public Transportation	20,000.00	20,000.00	20,000.00	-
Total Culture and Recreation	31,446.19	33,953.35	51,650.00	(17,696.65)
Capital Improvements				
Capital Outlay	54,000.00	87,121.92	-	87,121.92
Total Capital Improvements	54,000.00	87,121.92	-	87,121.92
Reserves				
Casino Appeal Note	-	983,424.34	983,424.00	0.34
Total Reserves	-	983,424.34	983,424.00	0.34
Operating Transfers to:				
Equipment Reserve Fund	103,557.00	19,349.00	51,351.00	(32,002.00)
Capital Improvement Fund	25,000.00	72,500.00	-	72,500.00
Total Operating Transfers	128,557.00	91,849.00	51,351.00	40,498.00
Total Expenditures	8,336,718.04	9,949,959.45	$ 10,286,422.00	$ (336,462.55)
Receipts Over(Under) Expenditures	1,063,064.37	(909,220.34)		
Unencumbered Cash, Beginning	808,753.09	2,041,817.46		
Prior Year Cancelled Encumbrances	170,000.00	1,100.00		
Unencumbered Cash, Ending	$ 2,041,817.46	$ 1,133,697.12		

SUMNER COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 2,529,296.07	$ 2,854,682.20	$ 3,601,714.00	$ (747,031.80)
Delinquent Tax	79,396.72	100,105.45	49,998.00	50,107.45
Motor Vehicle Tax	333,072.87	257,896.95	238,518.00	19,378.95
Recreational Vehicle Tax	7,886.88	5,870.68	5,719.00	151.68
16/20 M Truck Tax	10,900.46	14,199.30	10,650.00	3,549.30
Commercial Vehicle Tax	8,470.54	6,821.87	6,266.00	555.87
Watercraft Tax	2,461.78	2,149.40	1,914.00	235.40
Rental Excise Tax	50.59	30.77	-	30.77
Intergovernmental				
State Grants	148,239.13	269,032.45	-	269,032.45
Special City and County Highway	822,958.49	824,479.62	817,985.00	6,494.62
Equalization Aid	32,969.17	39,301.98	18,000.00	21,301.98
Licenses, Fees, and Permits				
Officer Fees	78,741.76	54,875.76	-	54,875.76
Other Receipts				
Reimbursed Expense	49,279.29	129,705.25	-	129,705.25
Operating Transfers from				
Contingent At Risk Fund	82,988.96	267,803.69	-	267,803.69
Total Receipts	4,186,712.71	4,826,955.37	$ 4,750,764.00	$ 76,191.37

SUMNER COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures				
Public Works				
Personal Services	$ 1,732,691.67	$ 1,696,806.16	$ 1,877,604.00	$ (180,797.84)
Employee Benefits	269,786.00	269,786.00	130,786.00	139,000.00
Contractual Services	119,156.37	138,745.29	240,126.00	(101,380.71)
Commodities	1,374,853.87	1,496,906.87	1,610,707.00	(113,800.13)
Capital Outlay	125.00	26,640.00	220,530.00	(193,890.00)
Projects	654,738.68	827,434.84	432,000.00	395,434.84
Finance Leases	124,889.85	-	124,890.00	(124,890.00)
Operating Transfers to				
Special Highway Improvement Fund	148,239.13	344,032.45	-	344,032.45
Total Certified Budget			4,636,643.00	163,708.61
Adjustments for Qualifying				
Budget Credits			1,262,519.30	(1,262,519.30)
Total Expenditures	4,424,480.57	4,800,351.61	$ 5,899,162.30	$ (1,098,810.69)
Receipts Over(Under) Expenditures	(237,767.86)	26,603.76		
Unencumbered Cash, Beginning	696,831.08	459,063.22		
Unencumbered Cash, Ending	$ 459,063.22	$ 485,666.98		

SUMNER COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 34,039.82	$ 29,042.53	$ 38,738.00	$ (9,695.47)
Delinquent Tax	955.76	1,267.88	-	1,267.88
Motor Vehicle Tax	3,448.93	3,450.54	3,216.00	234.54
Recreational Vehicle Tax	81.55	78.77	77.00	1.77
16/20 M Truck Tax	152.49	145.52	144.00	1.52
Commercial Vehicle Tax	87.08	92.09	84.00	8.09
Watercraft Tax	25.26	29.06	26.00	3.06
Rental Excise Tax	0.52	0.41	-	0.41
Operating Transfers from Contingent At Risk Fund	1,261.30	4,530.31	-	4,530.31
Total Receipts	40,052.71	38,637.11	$ 42,285.00	$ (3,647.89)
Expenditures				
Public Works Commodities	40,000.00	39,703.84	$ 40,000.00	$ (296.16)
Total Expenditures	40,000.00	39,703.84	$ 40,000.00	$ (296.16)
Receipts Over(Under) Expenditures	52.71	(1,066.73)		
Unencumbered Cash, Beginning	42,998.18	43,050.89		
Unencumbered Cash, Ending	$ 43,050.89	$ 41,984.16		

SUMNER COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Aid	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Public Works				
Contractual Services	-	-	$ 175.00	$ (175.00)
Total Expenditures	-	-	$ 175.00	$ (175.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	357.24	357.24		
Unencumbered Cash, Ending	$ 357.24	$ 357.24		

SUMNER COUNTY, KANSAS
AGRICULTURAL COMPLEX BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Rent	$ 10,477.80	$ 10,477.80	$ -	$ 10,477.80
Total Receipts	10,477.80	10,477.80	$ -	$ 10,477.80
Expenditures				
Agriculture				
Contractual	-	-	$ 41,084.00	$ (41,084.00)
Capital Outlay	2,180.73	-	-	-
Total Expenditures	2,180.73	-	$ 41,084.00	$ (41,084.00)
Receipts Over(Under) Expenditures	8,297.07	10,477.80		
Unencumbered Cash, Beginning	131,801.40	140,098.47		
Unencumbered Cash, Ending	$ 140,098.47	$ 150,576.27		

SUMNER COUNTY, KANSAS
4-H CLUB FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 2,530.43	$ 2,346.79	$ 2,988.00	$ (641.21)
Delinquent Tax	71.16	95.06	-	95.06
Motor Vehicle Tax	246.53	257.15	237.00	20.15
Recreational Vehicle Tax	5.83	5.87	6.00	(0.13)
16/20 M Truck Tax	11.13	10.40	11.00	(0.60)
Commercial Vehicle Tax	6.22	6.87	6.00	0.87
Watercraft Tax	1.82	2.17	2.00	0.17
Rental Excise Tax	0.04	0.03	-	0.03
Operating Transfers from				
Contingent At Risk Fund	104.01	360.67	-	360.67
Total Receipts	2,977.17	3,085.01	$ 3,250.00	$ (164.99)
Expenditures				
Agriculture				
Contractual Services	3,000.00	3,000.00	$ 3,000.00	$ -
Total Expenditures	3,000.00	3,000.00	$ 3,000.00	$ -
Receipts Over(Under) Expenditures	(22.83)	85.01		
Unencumbered Cash, Beginning	207.21	184.38		
Unencumbered Cash, Ending	$ 184.38	$ 269.39		

SUMNER COUNTY, KANSAS
FAIR ASSOCIATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 5,827.26	$ 5,570.95	$ 6,896.00	$ (1,325.05)
Delinquent Tax	167.23	220.45	-	220.45
Motor Vehicle Tax	592.53	592.23	554.00	38.23
Recreational Vehicle Tax	14.01	13.52	13.00	0.52
16/20 M Truck Tax	27.80	24.92	25.00	(0.08)
Commercial Vehicle Tax	14.93	15.81	15.00	0.81
Watercraft Tax	4.33	4.98	4.00	0.98
Rental Excise Tax	0.09	0.07	-	0.07
Operating Transfers from				
Contingent At Risk Fund	231.87	385.50	-	385.50
Total Receipts	6,880.05	6,828.43	$ 7,507.00	$ (678.57)
Expenditures				
Agriculture				
Contractual Services	7,000.00	7,000.00	$ 7,000.00	$ -
Total Expenditures	7,000.00	7,000.00	$ 7,000.00	$ -
Receipts Over(Under) Expenditures	(119.95)	(171.57)		
Unencumbered Cash, Beginning	533.91	413.96		
Unencumbered Cash, Ending	$ 413.96	$ 242.39		

SUMNER COUNTY, KANSAS
COUNTY FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 6,849.25	$ 6,278.71	$ 7,768.00	$ (1,489.29)
Delinquent Tax	193.42	256.16	-	256.16
Motor Vehicle Tax	690.30	695.10	638.00	57.10
Recreational Vehicle Tax	16.31	15.88	15.00	0.88
16/20 M Truck Tax	31.15	29.09	29.00	0.09
Commercial Vehicle Tax	17.42	18.55	17.00	1.55
Watercraft Tax	5.06	5.86	5.00	0.86
Rental Excise Tax	0.10	0.08	-	0.08
Operating Transfers from				
Contingent At Risk Fund	263.66	490.01	-	490.01
Total Receipts	8,066.67	7,789.44	$ 8,472.00	$ (682.56)
Expenditures				
Agriculture				
Contractual Services	8,000.00	8,000.00	$ 8,000.00	$ -
Total Expenditures	8,000.00	8,000.00	$ 8,000.00	$ -
Receipts Over(Under) Expenditures	66.67	(210.56)		
Unencumbered Cash, Beginning	646.48	713.15		
Unencumbered Cash, Ending	$ 713.15	$ 502.59		

SUMNER COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Grants	$ 104,966.75	$ 95,599.53	$ 90,000.00	$ 5,599.53
State Grants	128,287.03	62,984.56	-	62,984.56
Licenses, Fees, and Permits				
Service Fees	468,512.51	478,043.91	751,202.00	(273,158.09)
Other Receipts				
Donation	774.57	380.56	-	380.56
Operating Transfers from:				
Sumner County Fights Addiction Fund	-	8,000.00	-	8,000.00
Sales Tax Purpose - Health Care Fund	334,714.00	334,713.00	334,713.00	-
Total Receipts	1,037,254.86	979,721.56	$ 1,175,915.00	$ (196,193.44)
Expenditures				
Health				
Personal Services	663,859.47	670,877.31	$ 859,377.00	$ (188,499.69)
Contractual Services	216,626.77	154,273.69	260,782.00	(106,508.31)
Commodities	101,340.41	124,959.06	85,756.00	39,203.06
Operating Transfers to				
Equipment Reserve Fund	1,905.00	-	-	-
Total Certified Budget			1,205,915.00	(255,804.94)
Adjustments for Qualifying Budget Credits			380.56	(380.56)
Total Expenditures	983,731.65	950,110.06	$ 1,206,295.56	$ (256,185.50)
Receipts Over(Under) Expenditures	53,523.21	29,611.50		
Unencumbered Cash, Beginning	850.63	54,373.84		
Cancelled Encumbrance	-	688.00		
Unencumbered Cash, Ending	$ 54,373.84	$ 84,673.34		

SUMNER COUNTY, KANSAS
SOIL CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 20,778.64	$ 18,192.25	$ 24,245.00	$ (6,052.75)
Delinquent Tax	598.69	785.85	412.00	373.85
Motor Vehicle Tax	2,121.86	2,111.77	1,971.00	140.77
Recreational Vehicle Tax	50.14	48.21	47.00	1.21
16/20 M Truck Tax	97.94	89.36	88.00	1.36
Commercial Vehicle Tax	53.51	56.36	52.00	4.36
Watercraft Tax	15.51	17.78	16.00	1.78
Rental Excise Tax	0.33	0.26	-	0.26
Operating Transfers to Contingent At Risk Fund	823.45	2,926.09	-	2,926.09
Total Receipts	24,540.07	24,227.93	$ 26,831.00	$ (2,603.07)
Expenditures				
Agriculture				
Contractual Services	25,000.00	25,000.00	$ 25,000.00	$ -
Total Expenditures	25,000.00	25,000.00	$ 25,000.00	$ -
Receipts Over(Under) Expenditures	(459.93)	(772.07)		
Unencumbered Cash, Beginning	1,533.80	1,073.87		
Unencumbered Cash, Ending	$ 1,073.87	$ 301.80		

SUMNER COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 225,263.80	$ 303,865.88	$ 380,008.00	$ (76,142.12)
Delinquent Tax	6,945.16	9,174.09	3,524.00	5,650.09
Motor Vehicle Tax	26,353.74	23,051.84	21,437.00	1,614.84
Recreational Vehicle Tax	623.07	525.55	514.00	11.55
16/20 M Truck Tax	1,157.51	1,112.25	957.00	155.25
Commercial Vehicle Tax	665.55	612.68	563.00	49.68
Watercraft Tax	193.01	193.18	172.00	21.18
Rental Excise Tax	3.96	2.77	-	2.77
Intergovernmental				
State Grants	-	32,591.97	-	32,591.97
Operating Transfers from				
Contingent At Risk Fund	9,460.94	25,626.02	-	25,626.02
Total Receipts	270,666.74	396,756.23	$ 407,175.00	$ (10,418.77)
Expenditures				
General Government				
Personal Services	124,059.92	155,729.31	$ 132,400.00	$ 23,329.31
Contractual Services	80,726.17	127,191.44	125,050.00	2,141.44
Commodities	8,141.60	8,143.13	15,000.00	(6,856.87)
Capital Outlay	-	49,522.80	-	49,522.80
Reimbursed Expense	(5,101.13)	(38,357.20)	-	(38,357.20)
Operating Transfers to				
Equipment Reserve Fund	30,000.00	80,000.00	100,000.00	(20,000.00)
Total Certified Budget			372,450.00	9,779.48
Adjustments for Qualifying				
Budget Credits			32,591.97	(32,591.97)
Total Expenditures	237,826.56	382,229.48	$ 405,041.97	$ (22,812.49)
Receipts Over(Under) Expenditures	32,840.18	14,526.75		
Unencumbered Cash, Beginning	67,793.65	100,633.83		
Unencumbered Cash, Ending	$ 100,633.83	$ 115,160.58		

SUMNER COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 116,084.01	$ 105,820.13	$ 136,063.00	$ (30,242.87)
Delinquent Tax	2,927.75	4,167.34	1,086.00	3,081.34
Motor Vehicle Tax	9,270.15	11,712.11	11,026.00	686.11
Recreational Vehicle Tax	218.93	267.92	264.00	3.92
16/20 M Truck Tax	481.99	388.34	492.00	(103.66)
Commercial Vehicle Tax	232.94	314.58	290.00	24.58
Watercraft Tax	67.42	99.35	88.00	11.35
Rental Excise Tax	1.39	1.42	-	1.42
Other Receipts				
Reimbursed Expense	50,272.16	59,937.04	60,000.00	(62.96)
Operating Transfers from				
Contingent At Risk Fund	4,572.36	12,226.02	-	12,226.02
Total Cash Receipts	184,129.10	194,934.25	$ 209,309.00	$ (14,374.75)
Expenditures				
Agriculture				
Personal Services	100,859.75	87,165.07	$ 110,915.00	$ (23,749.93)
Contractual Services	7,793.60	6,254.06	10,200.00	(3,945.94)
Commodities	63,082.36	75,334.41	86,962.00	(11,627.59)
Capital Outlay	-	-	8,000.00	(8,000.00)
Operating Transfers to				
Equipment Reserve Fund	8,000.00	13,300.00	-	13,300.00
Total Expenditures	179,735.71	182,053.54	$ 216,077.00	$ (34,023.46)
Receipts Over(Under) Expenditures	4,393.39	12,880.71		
Unencumbered Cash, Beginning	40,166.00	44,559.39		
Unencumbered Cash, Ending	$ 44,559.39	$ 57,440.10		

SUMNER COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from				
Sales Tax Purpose - Health Care Fund	$ 693,500.00	$ 693,499.78	$ 695,000.00	$ (1,500.22)
Total Receipts	693,500.00	693,499.78	$ 695,000.00	$ (1,500.22)
Expenditures				
Health				
Contractual Services	693,499.99	693,500.00	$ 695,000.00	$ (1,500.00)
Total Expenditures	693,499.99	693,500.00	$ 695,000.00	$ (1,500.00)
Receipts Over(Under) Expenditures	0.01	(0.22)		
Unencumbered Cash, Beginning	0.63	0.64		
Unencumbered Cash, Ending	$ 0.64	$ 0.42		

SUMNER COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 3,634,842.45	$ 3,647,115.29	$ 4,699,247.00	$ (1,052,131.71)
Delinquent Tax	84,184.35	130,238.95	61,559.00	68,679.95
Motor Vehicle Tax	242,306.76	356,424.45	336,544.00	19,880.45
Recreational Vehicle Tax	5,709.30	8,162.94	8,070.00	92.94
16/20 M Truck Tax	16,509.19	10,001.19	15,026.00	(5,024.81)
Commercial Vehicle Tax	6,026.70	9,607.19	8,841.00	766.19
Watercraft Tax	1,738.94	3,035.89	2,701.00	334.89
Rental Excise Tax	35.79	43.42	-	43.42
Other Receipts				
Reimbursed Expense	130,786.00	130,786.00	130,786.00	-
Miscellaneous	-	-	6.00	(6.00)
Operating Transfers from				
Contingent At Risk Fund	51,192.09	427,064.95	-	427,064.95
Total Receipts	4,173,331.57	4,722,480.27	$ 5,262,780.00	$ (540,299.73)
Expenditures				
General Government				
Health Insurance	2,649,462.10	2,503,821.13	$ 3,028,965.00	$ (525,143.87)
KP&F	274,110.24	305,583.13	305,937.00	(353.87)
KPERS	609,129.13	694,943.67	705,243.00	(10,299.33)
Life Insurance	4,837.96	4,795.00	-	4,795.00
Social Security	593,088.75	630,069.89	655,372.00	(25,302.11)
Unemployment	13,209.76	7,013.58	30,776.00	(23,762.42)
Other	43,825.77	62,753.76	-	62,753.76
Cash Forward	-	-	14,400.00	(14,400.00)
Reimbursed Expense	(96,002.61)	(81,814.85)	-	(81,814.85)
Total Expenditures	4,091,661.10	4,127,165.31	$ 4,740,693.00	$ (613,527.69)
Receipts Over(Under) Expenditures	81,670.47	595,314.96		
Unencumbered Cash, Beginning	104,025.33	185,695.80		
Unencumbered Cash, Ending	$ 185,695.80	$ 781,010.76		

SUMNER COUNTY, KANSAS
COUNTY EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 137,579.44	$ 118,685.18	$ 159,816.00	$ (41,130.82)
Delinquent Tax	3,956.18	5,192.32	2,900.00	2,292.32
Motor Vehicle Tax	14,031.96	13,983.66	13,053.00	930.66
Recreational Vehicle Tax	331.67	319.24	313.00	6.24
16/20 M Truck Tax	638.84	591.31	583.00	8.31
Commercial Vehicle Tax	354.02	373.23	343.00	30.23
Watercraft Tax	102.63	117.75	105.00	12.75
Rental Excise Tax	2.11	1.69	-	1.69
Operating Transfers from				
Contingent At Risk Fund	5,468.69	19,937.83	-	19,937.83
Total Receipts	162,465.54	159,202.21	$ 177,113.00	$ (17,910.79)
Expenditures				
Agriculture				
Appropriation	164,812.00	164,812.00	$ 164,812.00	$ -
Total Expenditures	164,812.00	164,812.00	$ 164,812.00	$ -
Receipts Over(Under) Expenditures	(2,346.46)	(5,609.79)		
Unencumbered Cash, Beginning	8,981.69	6,635.23		
Unencumbered Cash, Ending	$ 6,635.23	$ 1,025.44		

SUMNER COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from				
Sales Tax Purpose - Health Care Fund	$ 432,840.00	$ 432,840.00	$ 432,840.00	$ -
Total Receipts	432,840.00	432,840.00	$ 432,840.00	$ -
Expenditures				
Health				
Appropriations	432,840.00	432,840.00	$ 432,840.00	$ -
Total Expenditures	432,840.00	432,840.00	$ 432,840.00	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	0.30	0.30		
Unencumbered Cash, Ending	$ 0.30	$ 0.30		

SUMNER COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 400,123.74	$ 373,304.49	$ 485,926.00	$ (112,621.51)
Delinquent Tax	11,077.70	14,914.07	6,274.00	8,640.07
Motor Vehicle Tax	39,394.50	40,470.39	37,830.00	2,640.39
Recreational Vehicle Tax	931.33	924.17	907.00	17.17
16/20 M Truck Tax	1,745.14	1,661.96	1,689.00	(27.04)
Commercial Vehicle Tax	994.66	1,081.07	994.00	87.07
Watercraft Tax	288.42	341.15	304.00	37.15
Rental Excise Tax	5.93	4.88	-	4.88
Licenses, Fees, and Permits				
Officer Fees	1,353.00	4,349.00	-	4,349.00
Operating Transfers from				
Contingent At Risk Fund	14,268.99	47,977.92	-	47,977.92
Total Receipts	470,183.41	485,029.10	$ 533,924.00	$ (48,894.90)
Expenditures				
General Government				
Personal Services	332,362.14	390,700.93	$ 368,764.00	$ 21,936.93
Contractual Services	55,289.08	58,549.36	83,300.00	(24,750.64)
Commodities	30,670.84	39,833.77	30,740.00	9,093.77
Capital Outlay	-	-	20,000.00	(20,000.00)
Reimbursed Expense	(634.49)	(3,116.73)	-	(3,116.73)
Operating Transfers to				
Equipment Reserve Fund	10,000.00	12,900.00	10,000.00	2,900.00
Total Expenditures	427,687.57	498,867.33	$ 512,804.00	$ (13,936.67)
Receipts Over(Under) Expenditures	42,495.84	(13,838.23)		
Unencumbered Cash, Beginning	33,803.87	76,299.71		
Unencumbered Cash, Ending	$ 76,299.71	$ 62,461.48		

SUMNER COUNTY, KANSAS
FUTURES UNLIMITED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from				
Sales Tax Purpose - Health Care Fund	$ 192,198.00	$ 192,198.00	$ 192,198.00	$ -
Total Receipts	192,198.00	192,198.00	$ 192,198.00	$ -
Expenditures				
Health				
Appropriations	192,198.00	192,198.00	$ 192,198.00	$ -
Total Expenditures	192,198.00	192,198.00	$ 192,198.00	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	0.17	0.17		
Unencumbered Cash, Ending	$ 0.17	$ 0.17		

SUMNER COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 97,068.65	$ 81,615.70	$ 112,773.00	$ (31,157.30)
Delinquent Tax	2,789.21	3,658.20	1,850.00	1,808.20
Motor Vehicle Tax	9,888.52	9,862.99	9,203.00	659.99
Recreational Vehicle Tax	233.73	225.16	221.00	4.16
16/20 M Truck Tax	449.62	416.73	411.00	5.73
Commercial Vehicle Tax	249.49	263.24	242.00	21.24
Watercraft Tax	72.34	83.05	74.00	9.05
Rental Excise Tax	1.48	1.18	-	1.18
Operating Transfers to Contingent At Risk Fund	3,829.07	16,124.35	-	16,124.35
Total Receipts	114,582.11	112,250.60	$ 124,774.00	$ (12,523.40)
Expenditures				
Social Services for Aged and Poor Appropriations	116,231.00	116,237.00	$ 116,237.00	$ -
Total Expenditures	116,231.00	116,237.00	$ 116,237.00	$ -
Receipts Over(Under) Expenditures	(1,648.89)	(3,986.40)		
Unencumbered Cash, Beginning	6,712.49	5,063.60		
Unencumbered Cash, Ending	$ 5,063.60	$ 1,077.20		

SUMNER COUNTY, KANSAS
TAX SALE FORECLOSURE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 75,812.85	$ 54,608.44	$ 50,000.00	$ 4,608.44
Total Receipts	75,812.85	54,608.44	$ 50,000.00	$ 4,608.44
Expenditures				
General Government				
Contractual Services	67,437.60	43,262.76	$ 50,000.00	$ (6,737.24)
Operating Transfers to				
General Fund	4,404.89	-	-	-
Total Expenditures	71,842.49	43,262.76	$ 50,000.00	$ (6,737.24)
Receipts Over(Under) Expenditures	3,970.36	11,345.68		
Unencumbered Cash, Beginning	46,936.79	50,907.15		
Unencumbered Cash, Ending	$ 50,907.15	$ 62,252.83		

SUMNER COUNTY, KANSAS
TORT LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Delinquent Tax	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
General Government				
Contractual Services	2,500.00	6,009.00	$ 46,300.00	$ (40,291.00)
Total Expenditures	2,500.00	6,009.00	$ 46,300.00	$ (40,291.00)
Receipts Over(Under) Expenditures	(2,500.00)	(6,009.00)		
Unencumbered Cash, Beginning	82,131.15	79,631.15		
Unencumbered Cash, Ending	$ 79,631.15	$ 73,622.15		

SUMNER COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
Road and Bridge Fund	$ 148,239.13	$ 344,032.45
Total Receipts	148,239.13	344,032.45
Expenditures		
Capital Expenditures		
Capital Outlay	27,280.00	611,775.11
Total Expenditures	27,280.00	611,775.11
Receipts Over(Under) Expenditures	120,959.13	(267,742.66)
Unencumbered Cash, Beginning	370,946.03	491,905.16
Unencumbered Cash, Ending	$ 491,905.16	$ 224,162.50

SUMNER COUNTY, KANSAS
FUTURES UNLIMITED BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from				
Sales Tax Purpose - Health Care Fund	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -
Total Receipts	25,000.00	25,000.00	$ 25,000.00	$ -
Expenditures				
Health				
Appropriations	25,000.00	25,000.00	$ 25,000.00	$ -
Total Expenditures	25,000.00	25,000.00	$ 25,000.00	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	0.02	0.02		
Unencumbered Cash, Ending	$ 0.02	$ 0.02		

SUMNER COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Current Year Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 1,007.50	$ 1,074.00	$ 2,000.00	$ (926.00)
Total Receipts	1,007.50	1,074.00	$ 2,000.00	$ (926.00)
Expenditures				
Public Safety				
Commodities	-	-	$ 3,000.00	$ (3,000.00)
Total Expenditures	-	-	$ 3,000.00	$ (3,000.00)
Receipts Over(Under) Expenditures	1,007.50	1,074.00		
Unencumbered Cash, Beginning	16,328.43	17,335.93		
Unencumbered Cash, Ending	$ 17,335.93	$ 18,409.93		

SUMNER COUNTY, KANSAS
SUMNER COUNTY FIGHTS ADDICTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other		
Opioid Settlement	$ 38,966.08	$ 42,565.10
Total Receipts	38,966.08	42,565.10
Expenditures		
Operating Transfers to		
Health Fund	-	8,000.00
Total Expenditures	-	8,000.00
Receipts Over(Under) Expenditures	38,966.08	34,565.10
Unencumbered Cash, Beginning	4,222.47	43,188.55
Unencumbered Cash, Ending	$ 43,188.55	$ 77,753.65

SUMNER COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,396.24	$ -	$ -	$ -
Total Receipts	1,396.24	-	$ -	$ -
Expenditures				
Culture and Recreation				
Contractual Services	-	-	$ 2,500.00	$ (2,500.00)
Total Expenditures	-	-	$ 2,500.00	$ (2,500.00)
Receipts Over(Under) Expenditures	1,396.24	-		
Unencumbered Cash, Beginning	6,985.08	8,381.32		
Unencumbered Cash, Ending	$ 8,381.32	$ 8,381.32		

SUMNER COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,396.24	$ 5,166.83	$ 3,964.00	$ 1,202.83
Total Receipts	1,396.24	5,166.83	$ 3,964.00	$ 1,202.83
Expenditures				
Health				
Contractual Services	2,400.00	3,200.00	$ 3,964.00	$ (764.00)
Total Expenditures	2,400.00	3,200.00	$ 3,964.00	$ (764.00)
Receipts Over(Under) Expenditures	(1,003.76)	1,966.83		
Unencumbered Cash, Beginning	6,574.19	5,570.43		
Unencumbered Cash, Ending	$ 5,570.43	$ 7,537.26		

SUMNER COUNTY, KANSAS
COMMUNITY CORRECTIONS GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Current Year Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State Grant	$ 201,971.43	$ 195,132.42	$ 217,511.00	$ (22,378.58)
Total Receipts	201,971.43	195,132.42	$ 217,511.00	$ (22,378.58)
Expenditures				
Public Safety				
Personal Services	177,141.64	190,821.31	$ 186,074.00	$ 4,747.31
Contractual Services	11,235.00	17,745.52	29,337.00	(11,591.48)
Commodities	1,804.07	738.55	2,100.00	(1,361.45)
Capital Outlay	8,356.46	1,742.49	-	1,742.49
Reimbursed Expense	(470.58)	373.10	-	373.10
Total Expenditures	198,066.59	211,420.97	$ 217,511.00	$ (6,090.03)
Receipts Over(Under) Expenditures	3,904.84	(16,288.55)		
Unencumbered Cash, Beginning	50,258.30	54,163.14		
Unencumbered Cash, Ending	$ 54,163.14	$ 37,874.59		

SUMNER COUNTY, KANSAS
WORK RELEASE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Public Safety				
Contractual Services	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	2,461.82	2,461.82		
Unencumbered Cash, Ending	$ 2,461.82	$ 2,461.82		

SUMNER COUNTY, KANSAS
SANITARY LANDFILL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Sanitation		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	102,239.48	102,239.48
Unencumbered Cash, Ending	$ 102,239.48	$ 102,239.48

SUMNER COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 12,533.11	$ 77,802.57	$ 90,101.00	$ (12,298.43)
Delinquent Tax	1,022.07	1,136.56	-	1,136.56
Motor Vehicle Tax	1,966.18	1,853.06	1,719.00	134.06
Recreational Vehicle Tax	45.89	42.30	41.00	1.30
16/20 M Truck Tax	269.50	75.97	77.00	(1.03)
Commercial Vehicle Tax	46.78	49.48	45.00	4.48
Watercraft Tax	13.29	15.61	14.00	1.61
Rental Excise Tax	0.27	0.23	-	0.23
Neighborhood Revitalization Rebates	(275.98)	(1,280.61)	-	(1,280.61)
Operating Transfers from:				
Contingent At Risk Fund	6,432.86	438.71	-	438.71
General Fund	25,000.00	72,500.00	-	72,500.00
Total Receipts	47,053.97	152,633.88	$ 91,997.00	$ 60,636.88
Expenditures				
General Government				
Capital Outlay	15,804.10	29,045.00	$ 81,987.00	$ (52,942.00)
Total Expenditures	15,804.10	29,045.00	$ 81,987.00	$ (52,942.00)
Receipts Over(Under) Expenditures	31,249.87	123,588.88		
Unencumbered Cash, Beginning	1,129.42	32,379.29		
Unencumbered Cash, Ending	$ 32,379.29	$ 155,968.17		

SUMNER COUNTY, KANSAS
SHERIFF ASSET FORFEITURE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	18,133.06	18,133.06
Unencumbered Cash, Ending	$ 18,133.06	$ 18,133.06

SUMNER COUNTY, KANSAS
FEDERAL EQUITABLE SHARING - COUNTY ATTORNEY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant	$ -	$ 61,477.85
Total Receipts	-	61,477.85
Expenditures		
Public Safety		
Contractual Services	17,436.67	7,014.03
Total Expenditures	17,436.67	7,014.03
Receipts Over(Under) Expenditures	(17,436.67)	54,463.82
Unencumbered Cash, Beginning	317,389.85	299,953.18
Unencumbered Cash, Ending	$ 299,953.18	$ 354,417.00

SUMNER COUNTY, KANSAS
FEDERAL EQUITABLE SHARING - SHERIFF FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant	$ 23,410.55	$ 6,499.00
Total Receipts	23,410.55	6,499.00
Expenditures		
Public Safety		
Capital Outlay	30,602.00	44,343.19
Total Expenditures	30,602.00	44,343.19
Receipts Over(Under) Expenditures	(7,191.45)	(37,844.19)
Unencumbered Cash, Beginning	90,903.47	83,712.02
Unencumbered Cash, Ending	$ 83,712.02	$ 45,867.83

SUMNER COUNTY, KANSAS
2010 911 WIRE LINE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 163,006.80	$ 162,111.82	$ 160,000.00	$ 2,111.82
Total Receipts	163,006.80	162,111.82	$ 160,000.00	$ 2,111.82
Expenditures				
Public Safety				
Contractual Services	131,038.59	142,998.80	$ 142,500.00	$ 498.80
Operating Transfers to Equipment Reserve Fund	50,000.00	40,000.00	45,000.00	(5,000.00)
Total Expenditures	181,038.59	182,998.80	$ 187,500.00	$ (4,501.20)
Receipts Over(Under) Expenditures	(18,031.79)	(20,886.98)		
Unencumbered Cash, Beginning	152,122.65	134,090.86		
Unencumbered Cash, Ending	$ 134,090.86	$ 113,203.88		

SUMNER COUNTY, KANSAS
CDBG GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Loan Repayment	$ 38.00	$ -
Total Receipts	38.00	-
Expenditures		
Economic Development		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	38.00	-
Unencumbered Cash, Beginning	5,775.00	5,813.00
Unencumbered Cash, Ending	$ 5,813.00	$ 5,813.00

SUMNER COUNTY, KANSAS
CDBG CV GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Receipts		
Federal Grants	$ -	$ 231,863.60
Total Receipts	-	231,863.60
Expenditures		
Economic Development		
Contractual Services	-	231,863.60
Total Expenditures	-	231,863.60
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

SUMNER COUNTY, KANSAS
SEX OFFENDER FEE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 7,060.00	$ 7,640.00	$ 4,000.00	$ 3,640.00
Total Receipts	7,060.00	7,640.00	$ 4,000.00	$ 3,640.00
Expenditures				
Public Safety				
Commodities	1,311.72	3,957.66	$ 4,000.00	$ (42.34)
Total Expenditures	1,311.72	3,957.66	$ 4,000.00	$ (42.34)
Receipts Over(Under) Expenditures	5,748.28	3,682.34		
Unencumbered Cash, Beginning	43,270.54	49,018.82		
Unencumbered Cash, Ending	$ 49,018.82	$ 52,701.16		

SUMNER COUNTY, KANSAS
INMATE PHONE SYSTEM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 44,483.01	$ 35,124.26	$ 60,000.00	$ 24,875.74
Total Receipts	44,483.01	35,124.26	$ 60,000.00	$ 24,875.74
Expenditures				
Public Safety				
Contractual Services	45,924.50	41,775.74	$ 60,000.00	$ (18,224.26)
Total Expenditures	45,924.50	41,775.74	$ 60,000.00	$ (18,224.26)
Receipts Over(Under) Expenditures	(1,441.49)	(6,651.48)		
Unencumbered Cash, Beginning	135,376.62	133,935.13		
Unencumbered Cash, Ending	$ 133,935.13	$ 127,283.65		

SUMNER COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 11,997.00	$ -
Operating Transfers from:		
General Fund	103,557.00	19,349.00
Election Fund	30,000.00	80,000.00
Noxious Weed Fund	8,000.00	13,300.00
Appraiser's Cost Fund	10,000.00	12,900.00
2010 911 Wire Line Fund	50,000.00	40,000.00
Health Fund	1,905.00	-
Total Receipts	215,459.00	165,549.00
Expenditures		
General Government		
Capital Outlay	516,412.28	154,578.98
Total Expenditures	516,412.28	154,578.98
Receipts Over(Under) Expenditures	(300,953.28)	10,970.02
Unencumbered Cash, Beginning	2,180,273.59	1,879,320.31
Cancelled Encumbrances	-	70,078.62
Unencumbered Cash, Ending	$ 1,879,320.31	$ 1,960,368.95

SUMNER COUNTY, KANSAS
COUNTY CEMETERY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 19,500.00	$ 13,375.00	$ 20,000.00	$ (6,625.00)
Total Receipts	19,500.00	13,375.00	$ 20,000.00	$ (6,625.00)
Expenditures				
General Government				
Personal Services	16,695.03	17,846.39	$ 17,200.00	$ 646.39
Contractual Services	6,678.85	3,880.54	7,800.00	(3,919.46)
Capital Outlay	-	-	27,000.00	(27,000.00)
Total Expenditures	23,373.88	21,726.93	$ 52,000.00	$ (30,273.07)
Receipts Over(Under) Expenditures	(3,873.88)	(8,351.93)		
Unencumbered Cash, Beginning	109,985.96	106,112.08		
Unencumbered Cash, Ending	$ 106,112.08	$ 97,760.15		

SUMNER COUNTY, KANSAS
D.A.R.E GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	8,916.64	8,916.64
Unencumbered Cash, Ending	$ 8,916.64	$ 8,916.64

SUMNER COUNTY, KANSAS
JUVENILE JUSTICE AUTHORITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State Grants	$ 221,359.12	$ 244,720.84	$ 267,364.00	$ (22,643.16)
Total Receipts	221,359.12	244,720.84	$ 267,364.00	$ (22,643.16)
Expenditures				
Public Safety				
Personal Services	223,321.06	231,863.25	$ 249,967.00	$ (18,103.75)
Contractual Services	13,879.41	12,159.62	15,822.00	(3,662.38)
Commodities	1,926.74	1,048.01	1,575.00	(526.99)
Reimbursed Expense	-	(1,006.76)	-	(1,006.76)
Total Expenditures	239,127.21	244,064.12	$ 267,364.00	$ (23,299.88)
Receipts Over(Under) Expenditures	(17,768.09)	656.72		
Unencumbered Cash, Beginning	33,209.25	15,441.16		
Unencumbered Cash, Ending	$ 15,441.16	$ 16,097.88		

SUMNER COUNTY, KANSAS
FEMA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	333.80	333.80
Unencumbered Cash, Ending	$ 333.80	$ 333.80

SUMNER COUNTY, KANSAS
COUNTY ATTORNEY - ASSET FORFEITURE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	4,166.34	4,166.34
Unencumbered Cash, Ending	$ 4,166.34	$ 4,166.34

SUMNER COUNTY, KANSAS
WAR MEMORIAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	300.00	300.00
Unencumbered Cash, Ending	$ 300.00	$ 300.00

SUMNER COUNTY, KANSAS
NEIGHBORHOOD REVITALIZATION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Ad Valorem Tax	$ 491,181.74	$ 551,398.31
Licenses, Fees, and Permits		
Officer Fees	60,875.83	66,366.71
Total Receipts	552,057.57	617,765.02
Expenditures		
General Government		
Contractual Services	494,278.47	674,858.30
Total Expenditures	494,278.47	674,858.30
Receipts Over(Under) Expenditures	57,779.10	(57,093.28)
Unencumbered Cash, Beginning	(634.49)	57,144.61
Unencumbered Cash, Ending	$ 57,144.61	$ 51.33

SUMNER COUNTY, KANSAS
SPECIAL EMERGENCY RESPONSE TEAM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 7,786.00	$ 2,772.00
Total Receipts	7,786.00	2,772.00
Expenditures		
Public Safety		
Commodities	809.50	3,798.78
Total Expenditures	809.50	3,798.78
Receipts Over(Under) Expenditures	6,976.50	(1,026.78)
Unencumbered Cash, Beginning	-	6,976.50
Unencumbered Cash, Ending	$ 6,976.50	$ 5,949.72

SUMNER COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 27,768.00	$ 30,044.00
Total Receipts	27,768.00	30,044.00
Expenditures		
General Government		
Contractual Services	8,621.58	17,485.10
Total Expenditures	8,621.58	17,485.10
Receipts Over(Under) Expenditures	19,146.42	12,558.90
Unencumbered Cash, Beginning	192,266.47	211,412.89
Unencumbered Cash, Ending	$ 211,412.89	$ 223,971.79

SUMNER COUNTY, KANSAS
SALES TAX PURPOSE - HEALTH CARE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Sales Tax	$ 1,828,681.05	$ 1,822,696.44	$ 1,900,000.00	$ (77,303.56)
Total Receipts	1,828,681.05	1,822,696.44	$ 1,900,000.00	$ (77,303.56)
Expenditures				
Health				
Contractual Services	40,000.00	-	$ -	$ -
Operating Transfers to:				
Ambulance Fund	693,500.00	693,499.78	695,000.00	(1,500.22)
Health Fund	334,714.00	334,713.00	334,713.00	-
Mental Health Fund	432,840.00	432,840.00	432,840.00	-
Futures Unlimited	192,198.00	192,198.00	192,198.00	-
Futures Unlimited Building	25,000.00	25,000.00	25,000.00	-
Total Expenditures	1,718,252.00	1,678,250.78	$ 1,679,751.00	$ (1,500.22)
Receipts Over(Under) Expenditures	110,429.05	144,445.66		
Unencumbered Cash, Beginning	74,839.20	185,268.25		
Unencumbered Cash, Ending	$ 185,268.25	$ 329,713.91		

SUMNER COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 6,942.00	$ 7,511.00
Total Receipts	6,942.00	7,511.00
Expenditures		
General Government		
Commodities	4,780.16	5,824.71
Total Expenditures	4,780.16	5,824.71
Receipts Over(Under) Expenditures	2,161.84	1,686.29
Unencumbered Cash, Beginning	61,434.05	63,595.89
Unencumbered Cash, Ending	$ 63,595.89	$ 65,282.18

SUMNER COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Cash		
Licenses, Fees, and Permits		
Officer Fees	$ 6,942.00	$ 7,511.00
Total Receipts	6,942.00	7,511.00
Expenditures		
General Government		
Commodities	-	3,031.65
Total Expenditures	-	3,031.65
Receipts Over(Under) Expenditures	6,942.00	4,479.35
Unencumbered Cash, Beginning	62,547.00	69,489.00
Unencumbered Cash, Ending	$ 69,489.00	$ 73,968.35

SUMNER COUNTY, KANSAS
COVID-19 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Grants	$ 114,976.83	$ 117,056.39	$ 76,800.00	$ 40,256.39
Other Receipts				
Miscellaneous	-	511.81	-	511.81
Total Receipts	114,976.83	117,568.20	$ 76,800.00	$ 40,768.20
Expenditures				
Public Safety				
Personal Services	72,441.20	52,042.79	$ -	$ 52,042.79
Contractual Services	34,247.81	32,603.07	12,000.00	20,603.07
Commodities	9,358.60	5,276.57	8,218.00	(2,941.43)
Capital Outlay	-	7,239.06	56,582.00	(49,342.94)
Total Certified Budget			76,800.00	20,361.49
Adjustments for Qualifying Budget Credits			117,056.39	(117,056.39)
Total Expenditures	116,047.61	97,161.49	$ 193,856.39	$ (96,694.90)
Receipts Over(Under) Expenditures	(1,070.78)	20,406.71		
Unencumbered Cash, Beginning	(18,148.54)	(19,219.32)		
Unencumbered Cash, Ending	$ (19,219.32)	$ 1,187.39		

SUMNER COUNTY, KANSAS
COWLEY COLLEGE SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Sales Tax	$ 1,828,680.83	$ 1,822,696.28	$ 1,900,000.00	$ (77,303.72)
Total Receipts	1,828,680.83	1,822,696.28	$ 1,900,000.00	$ (77,303.72)
Expenditures				
Education				
Appropriations	1,828,207.49	1,806,050.08	$ 2,022,062.00	$ (216,011.92)
Total Expenditures	1,828,207.49	1,806,050.08	$ 2,022,062.00	$ (216,011.92)
Receipts Over(Under) Expenditures	473.34	16,646.20		
Unencumbered Cash, Beginning	141,152.31	141,625.65		
Unencumbered Cash, Ending	$ 141,625.65	$ 158,271.85		

SUMNER COUNTY, KANSAS
JJA - JUVENILE REINVESTMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State Grant	$ 165,713.64	$ -	$ 55,444.00	$ (55,444.00)
Licenses, Fees, and Permits				
Officer Fees	411.00	-	-	-
Total Receipts	166,124.64	-	$ 55,444.00	$ (55,444.00)
Expenditures				
Public Safety				
Contractual Services	63,466.82	61,796.78	$ 55,444.00	$ 6,352.78
Total Expenditures	63,466.82	61,796.78	$ 55,444.00	$ 6,352.78
Receipts Over(Under) Expenditures	102,657.82	(61,796.78)		
Unencumbered Cash, Beginning	6,122.92	108,780.74		
Unencumbered Cash, Ending	$ 108,780.74	$ 46,983.96		

SUMNER COUNTY, KANSAS
BIOTERRORISM GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Grants	$ 23,379.00	$ 43,479.80	$ 20,814.00	$ 22,665.80
Total Receipts	23,379.00	43,479.80	$ 20,814.00	$ 22,665.80
Expenditures				
Public Safety				
Personal Services	19,932.60	21,560.40	$ 20,254.00	$ 1,306.40
Contractual Services	456.50	397.02	360.00	37.02
Commodities	246.04	197.66	200.00	(2.34)
Total Certified Budget			20,814.00	1,341.08
Adjustments for Qualifying Budget Credits			43,479.80	(43,479.80)
Total Expenditures	20,635.14	22,155.08	$ 64,293.80	$ (42,138.72)
Receipts Over(Under) Expenditures	2,743.86	21,324.72		
Unencumbered Cash, Beginning	24,341.86	27,085.72		
Unencumbered Cash, Ending	$ 27,085.72	$ 48,410.44		

SUMNER COUNTY, KANSAS
PAN FLU GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Grant	$ 4,853.30	$ 8,255.31	$ 4,000.00	$ 4,255.31
Total Receipts	4,853.30	8,255.31	$ 4,000.00	$ 4,255.31
Expenditures				
Health				
Personal Services	3,790.34	4,521.13	$ 4,000.00	$ 521.13
Contractual Services	13.40	-	-	-
Total Certified Budget			4,000.00	521.13
Adjustments for Qualifying Budget Credits			8,255.31	(8,255.31)
Total Expenditures	3,803.74	4,521.13	$ 12,255.31	$ (7,734.18)
Receipts Over(Under) Expenditures	1,049.56	3,734.18		
Unencumbered Cash, Beginning	8,408.46	9,458.02		
Unencumbered Cash, Ending	$ 9,458.02	$ 13,192.20		

SUMNER COUNTY, KANSAS
CITIES READINESS GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Grant	$ 27,610.74	$ 61,961.63	$ 10,312.00	$ 51,649.63
Total Receipts	27,610.74	61,961.63	$ 10,312.00	$ 51,649.63
Expenditures				
Public Safety				
Personal Services	17,644.47	19,298.29	$ 10,312.00	$ 8,986.29
Contractual Services	803.63	373.92	-	373.92
Commodities	546.07	1,549.08	-	1,549.08
Capital Outlay	6,065.30	-	-	-
Total Certified Budget			10,312.00	10,909.29
Adjustments for Qualifying Budget Credits			61,961.63	(61,961.63)
Total Expenditures	25,059.47	21,221.29	$ 72,273.63	$ (51,052.34)
Receipts Over(Under) Expenditures	2,551.27	40,740.34		
Unencumbered Cash, Beginning	(1,054.65)	1,496.62		
Unencumbered Cash, Ending	$ 1,496.62	$ 42,236.96		

SUMNER COUNTY, KANSAS
CRI REGIONAL GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Grants	$ 171,050.25	$ 206,239.00	$ 167,029.00	$ 39,210.00
Total Receipts	171,050.25	206,239.00	$ 167,029.00	$ 39,210.00
Expenditures				
Public Safety				
Contractual Services	177,918.66	231,184.81	$ 167,029.00	$ 64,155.81
Capital Outlay	-	4,749.95	-	4,749.95
Total Certified Budget			167,029.00	68,905.76
Adjustments for Qualifying Budget Credits			206,239.00	(206,239.00)
Total Expenditures	177,918.66	235,934.76	$ 373,268.00	$ (137,333.24)
Receipts Over(Under) Expenditures	(6,868.41)	(29,695.76)		
Unencumbered Cash, Beginning	25,444.17	18,575.76		
Unencumbered Cash, Ending	$ 18,575.76	$ (11,120.00)		

SUMNER COUNTY, KANSAS
SCMR REGIONAL PHEP GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Grants	$ 35,872.25	$ 11,790.20	$ 36,320.00	$ (24,529.80)
Total Receipts	35,872.25	11,790.20	$ 36,320.00	$ (24,529.80)
Expenditures				
Health				
Contractual Services	32,020.29	37,684.34	$ 36,320.00	$ 1,364.34
Total Certified Budget			36,320.00	1,364.34
Adjustments for Qualifying Budget Credits			11,790.20	(11,790.20)
Total Expenditures	32,020.29	37,684.34	$ 48,110.20	$ (10,425.86)
Receipts Over(Under) Expenditures	3,851.96	(25,894.14)		
Unencumbered Cash, Beginning	7,083.35	10,935.31		
Unencumbered Cash, Ending	$ 10,935.31	$ (14,958.83)		

SUMNER COUNTY, KANSAS
AUTO LICENSE FEE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 525.00	$ 2,100.00
Licenses, Fees, and Permits		
Officer Fees	199,184.26	204,488.25
Total Receipts	199,709.26	206,588.25
Expenditures		
General Government		
Personal Services	149,404.69	140,375.81
Contractual Services	9,451.02	6,479.92
Commodities	3,339.15	1,918.59
Operating Transfers to		
General Fund	31,309.29	35,508.93
Total Expenditures	193,504.15	184,283.25
Receipts Over(Under) Expenditures	6,205.11	22,305.00
Unencumbered Cash, Beginning	22,104.14	28,309.25
Unencumbered Cash, Ending	$ 28,309.25	$ 50,614.25

SUMNER COUNTY, KANSAS
CONTINGENT AT RISK FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Ad Valorem Tax - Refund Orders	$ -	$ 5,253,975.18
Use of Money and Property		
PMIB Loan Proceeds	3,853,807.92	3,881,558.47
Total Receipts	3,853,807.92	9,135,533.65
Expenditures		
General Government		
Refund to Taxpayer	2,508,381.50	6,552,108.08
Debt Service		
Principal	963,451.98	-
Interest	26,629.81	-
Operating Transfers to:		
General Fund	107,735.21	322,548.32
Road and Bridge Fund	82,988.96	267,803.69
Special Bridge Fund	1,261.30	4,530.31
4-H Club Fund	104.01	360.67
Fair Association Fund	231.87	385.50
County Fair Fund	263.66	490.01
Soil Conservation Fund	823.45	2,926.09
Election Fund	9,460.94	25,626.02
Noxious Weed Fund	4,572.36	12,226.02
Employee Benefits Fund	51,192.09	427,064.95
County Extension Council Fund	5,468.69	19,937.83
Appraiser's Cost Fund	14,268.99	47,977.92
Service Program for the Elderly Fund	3,829.07	16,124.35
Bond and Interest Fund	31,917.22	170,404.49
Capital Improvement Fund	6,432.86	438.71
Total Expenditures	3,819,013.97	7,870,952.96
Receipts Over(Under) Expenditures	34,793.95	1,264,580.69
Unencumbered Cash, Beginning	3,487,137.60	3,521,931.55
Unencumbered Cash, Ending	$ 3,521,931.55	$ 4,786,512.24

SUMNER COUNTY, KANSAS
DEPARTMENT OF ENERGY GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 104,378.08	$ 102,068.82
Total Receipts	104,378.08	102,068.82
Expenditures		
Public Safety		
Contractual Services	234,072.71	159,579.52
Total Expenditures	234,072.71	159,579.52
Receipts Over(Under) Expenditures	(129,694.63)	(57,510.70)
Unencumbered Cash, Beginning	(195,043.03)	(324,737.66)
Unencumbered Cash, Ending	$ (324,737.66)	$ (382,248.36)

SUMNER COUNTY, KANSAS
ARPA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	2,275,100.08	1,542,848.88
Total Expenditures	2,275,100.08	1,542,848.88
Receipts Over(Under) Expenditures	(2,275,100.08)	(1,542,848.88)
Unencumbered Cash, Beginning	3,797,035.66	1,521,935.58
Cancelled Encumbrances	-	20,913.30
Unencumbered Cash, Ending	$ 1,521,935.58	$ -

SUMNER COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 974,693.24	$ 794,271.83	$ 1,112,762.00	$ (318,490.17)
Delinquent Tax	27,056.99	36,061.04	6,849.00	29,212.04
Motor Vehicle Tax	97,736.94	98,370.31	91,901.00	6,469.31
Recreational Vehicle Tax	2,310.37	2,245.92	2,204.00	41.92
16/20 M Truck Tax	4,394.85	4,120.86	4,103.00	17.86
Commercial Vehicle Tax	2,466.70	2,626.18	2,414.00	212.18
Watercraft Tax	715.19	828.64	738.00	90.64
Rental Excise Tax	14.71	11.86	-	11.86
Operating Transfers from				
Contingent At Risk Fund	31,917.22	170,404.49	-	170,404.49
Total Receipts	1,141,306.21	1,108,941.13	$ 1,220,971.00	$ (112,029.87)
Expenditures				
Debt Service				
Principal	650,000.00	675,000.00	$ 675,000.00	$ -
Interest	467,490.00	441,490.00	441,490.00	-
Bond Expense	-	-	1,001.00	(1,001.00)
Cash Basis Reserve	-	-	266,576.00	(266,576.00)
Total Expenditures	1,117,490.00	1,116,490.00	$ 1,384,067.00	$ (267,577.00)
Receipts Over(Under) Expenditures	23,816.21	(7,548.87)		
Unencumbered Cash, Beginning	284,299.45	308,115.66		
Unencumbered Cash, Ending	$ 308,115.66	$ 300,566.79		

SUMNER COUNTY, KANSAS
SLATE VALLEY SEWER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 8,312.22	$ 25,020.95	$ 16,000.00	$ 9,020.95
Total Receipts	8,312.22	25,020.95	$ 16,000.00	$ 9,020.95
Expenditures				
General Government				
Contractual Services	8,263.62	593.50	$ 2,855.00	$ (2,261.50)
Debt Service				
Principal	12,043.95	12,372.56	12,373.00	(0.44)
Interest	999.27	700.98	772.00	(71.02)
Bond Expense	101.54	71.22	-	71.22
Total Expenditures	21,408.38	13,738.26	$ 16,000.00	$ (2,261.74)
Receipts Over(Under) Expenditures	(13,096.16)	11,282.69		
Unencumbered Cash, Beginning	30,931.64	17,835.48		
Unencumbered Cash, Ending	$ 17,835.48	$ 29,118.17		

SUMNER COUNTY, KANSAS
GREENFIELD IMPROVEMENT DISTRICT BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 12,964.02	$ 13,253.89	$ 13,000.00	$ 253.89
Total Receipts	12,964.02	13,253.89	$ 13,000.00	$ 253.89
Expenditures				
Debt Service				
Principal	10,000.00	10,000.00	$ 10,000.00	$ -
Interest	2,827.50	2,502.50	2,502.00	0.50
Total Expenditures	12,827.50	12,502.50	$ 12,502.00	$ 0.50
Receipts Over(Under) Expenditures	136.52	751.39		
Unencumbered Cash, Beginning	3,287.25	3,423.77		
Unencumbered Cash, Ending	$ 3,423.77	$ 4,175.16		

SUMNER COUNTY, KANSAS
ROAD BOND SERIES 2021-1 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 121,012.94	$ 114,027.02
Total Receipts	121,012.94	114,027.02
Expenditures		
Capital Improvement		
Contractual Services	21,757.63	-
Total Expenditures	21,757.63	-
Receipts Over(Under) Expenditures	99,255.31	114,027.02
Unencumbered Cash, Beginning	570,710.32	673,735.99
Prior Year Cancelled Encumbrances	3,770.36	-
Unencumbered Cash, Ending	$ 673,735.99	$ 787,763.01

SUMNER COUNTY, KANSAS
SELF-INSURED MEDICAL PLAN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Payment from County to Third-Party Administrator	$ 2,415,310.14	$ 2,128,603.97	$ -	$ 2,128,603.97
Additional Assessments	200,000.00	400,000.00	-	400,000.00
Other Receipts	22,827.84	-	-	-
Reimbursements	245,443.98	20.55	3,490,298.00	(3,490,277.45)
Total Receipts	2,883,581.96	2,528,624.52	$ 3,490,298.00	$ (961,673.48)
Expenditures				
General Government				
Employee Benefits	2,706,416.71	2,750,042.86	$ 3,490,298.00	$ (740,255.14)
Total Expenditures	2,706,416.71	2,750,042.86	$ 3,490,298.00	$ (740,255.14)
Receipts Over(Under) Expenditures	177,165.25	(221,418.34)		
Unencumbered Cash, Beginning	27,560.32	204,725.57		
Unencumbered Cash, Ending	$ 204,725.57	$ (16,692.77)		

SUMNER COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Court Fees	$ 4,319.76	$ 4,306.10	$ 5,800.00	$ (1,493.90)
Total Receipts	4,319.76	4,306.10	$ 5,800.00	$ (1,493.90)
Expenditures				
General Government				
Contractual Services	3,050.73	3,077.75	$ 5,800.00	$ (2,722.25)
Total Expenditures	3,050.73	3,077.75	$ 5,800.00	$ (2,722.25)
Receipts Over(Under) Expenditures	1,269.03	1,228.35		
Unencumbered Cash, Beginning	55,580.29	56,849.32		
Unencumbered Cash, Ending	$ 56,849.32	$ 58,077.67		

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
General Fund-Argonia City	$ -	$ 138,702.46	$ 138,702.46	$ -
Bond and Interest	-	15,432.79	15,432.79	-
General Fund-Belle Plaine	-	676,819.71	676,819.71	-
Library	-	49,191.56	49,191.56	-
Employee Benefits	-	36,671.19	36,671.19	-
General Fund-Caldwell City	-	419,000.81	419,000.81	-
Library	-	32,639.27	32,639.27	-
Bond and Interest	-	37,058.54	37,058.54	-
Industrial Development	-	1,002.35	1,002.35	-
Special Weed	-	5,325.00	5,325.00	-
General Fund-Conway Springs City	-	392,493.54	392,493.54	-
Library	-	19,570.00	19,570.00	-
Employee Benefits	-	62,480.62	62,480.62	-
Public Safety	-	296,325.77	296,325.77	-
General Fund-Geuda Springs City	-	26,639.03	26,639.03	-
General Fund-Hunnewell City	-	5,649.47	5,649.47	-
General Fund-Milan City	-	13,359.03	13,359.03	-
General Fund-Mulvane City	-	525,303.97	525,303.97	-
Library	-	11,272.97	11,272.97	-
Employee Benefits	-	104,536.50	104,536.50	-
Special Liability	-	35,668.94	35,668.94	-
Bond and Interest	-	156,456.72	156,456.72	-
Memorial Building	-	39,818.36	39,818.36	-
Industrial Development	-	2,576.60	2,576.60	-
Special Sewer	-	11,805.54	11,805.54	-
Special Water	-	5,500.06	5,500.06	-
Special Weed	-	404.43	404.43	-
SP KS Star	-	1,610,133.76	1,610,133.76	-
General Fund-Oxford City	-	356,392.44	356,392.44	-
Library	-	50,343.20	50,343.20	-
Special Weed	-	3,679.23	3,679.23	-
General Fund-South Haven City	-	99,270.44	99,270.44	-
Bond and Interest	-	16.08	16.08	-
General Fund-Wellington City	-	2,432,847.25	2,432,847.25	-
Library	-	278,768.83	278,768.83	-
Bond and Interest	-	421,217.40	421,217.40	-
Ambulance and Fire	-	111,488.91	111,488.91	-
Special Street Improvement	-	66.00	66.00	-
Special Sewer	-	7,055.21	7,055.21	-
Special Paving	-	18,433.39	18,433.39	-
Special Water	-	1,341.46	1,341.46	-
Special Weed	-	8,139.90	8,139.90	-
Special Coyo	-	50,122.49	50,122.49	-
Community Building Fund-Udall	-	4,539.83	4,539.83	-
Subtotal Cities	-	8,575,561.05	8,575,561.05	-
Townships:				
General Fund-Avon TWP	-	9,009.68	9,009.68	-
Road Fund-Avon TWP	-	95,844.46	95,378.46	466.00
General Fund-Belle Plaine TWP	-	175,786.58	175,786.58	-
Road Fund-Belle Plaine TWP	-	248,796.49	248,208.43	588.06
Cemetery Fund-Belle Plaine TWP	-	38,422.63	38,422.63	-
General Fund-Bluff TWP	-	14,184.15	14,184.15	-
Road Fund-Bluff TWP	-	99,013.28	98,158.92	854.36
General Fund-Caldwell TWP	-	15,089.41	15,089.41	-
Road Fund-Caldwell TWP	-	116,240.38	115,430.42	809.96

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
General Fund-Chikaskia TWP	$ -	$ 9,485.65	$ 9,485.65	$ -
Road Fund-Chikaskia TWP	-	40,216.10	39,461.61	754.49
General Fund-Conway TWP	-	75,773.22	75,773.22	-
Road Fund-Conway TWP	-	98,596.63	97,930.91	665.72
General Fund-Creek TWP	-	15,987.82	15,987.82	-
Road Fund-Creek TWP	-	128,031.76	127,454.81	576.95
General Fund-Dixon TWP	-	40,497.93	40,497.93	-
Road Fund-Dixon TWP	-	88,205.22	87,406.34	798.88
Fire Fund-Dixon TWP	-	6,416.44	6,416.44	-
Library Fund-Dixon TWP	-	15,895.82	15,895.82	-
General Fund-Downs TWP	-	3,127.62	3,127.62	-
Road Fund-Downs TWP	-	100,292.28	99,770.80	521.48
General Fund-Eden TWP	3.55	15,100.83	15,100.83	3.55
Road Fund-Eden TWP	28.57	131,419.87	130,743.07	705.37
General Fund-Falls TWP	-	6,488.53	6,488.53	-
Road Fund-Falls TWP	-	105,973.95	105,147.35	826.60
General Fund-Gore TWP	-	19,449.73	19,449.73	-
Road Fund-Gore TWP	-	288,623.65	288,046.70	576.95
General Fund-Greene TWP	-	6,073.13	6,073.13	-
Road Fund-Greene TWP	-	39,367.98	38,868.69	499.29
General Fund-Guelph TWP	-	8,331.30	8,331.30	-
Road Fund-Guelph TWP	-	102,237.73	101,350.10	887.63
Noxious Weed Fund-Guelph TWP	-	8,625.00	8,625.00	-
Cemetery Fund-Guelph TWP	-	612.88	612.88	-
General Fund-Harmon TWP	-	6,948.70	6,948.70	-
Road Fund-Harmon TWP	-	96,868.45	96,402.45	466.00
General Fund-Illinois TWP	-	14,750.33	14,750.33	-
Road Fund-Illinois TWP	-	114,933.61	114,434.32	499.29
General Fund-Jackson TWP	-	3,339.77	3,339.77	-
Road Fund-Jackson TWP	-	99,776.97	99,144.54	632.43
General Fund-London TWP	-	7,921.57	7,921.57	-
Road Fund-London TWP	-	226,948.33	226,138.37	809.96
General Fund-Morris TWP	-	3,864.75	3,864.75	-
Road Fund-Morris TWP	-	81,963.30	81,394.68	568.62
General Fund-Osborne TWP	-	85,584.14	85,584.14	-
Road Fund-Osborne TWP	-	46,788.95	46,184.26	604.69
General Fund-Oxford TWP	-	61,727.29	61,727.29	-
Road Fund-Oxford TWP	-	115,191.66	114,581.42	610.24
General Fund-Palestine TWP	-	3,923.49	3,923.49	-
Road Fund-Palestine TWP	-	68,790.82	68,424.67	366.15
General Fund-Ryan TWP	-	27,589.33	27,589.33	-
Road Fund-Ryan TWP	-	118,911.73	118,368.05	543.68
General Fund-Seventy-Six TWP	-	9,474.47	9,474.47	-
Road Fund-Seventy-Six TWP	-	115,819.37	115,186.94	632.43
General Fund-South Haven TWP	-	39,898.35	39,898.35	-
Road Fund-South Haven TWP	-	106,494.83	105,352.01	1,142.82
Fire Fund-South Haven TWP	-	8,161.20	8,161.20	-
Library Fund-South Haven TWP	-	5,297.00	5,297.00	-
General Fund-Springdale TWP	-	22,329.91	22,329.91	-
Road Fund-Springdale TWP	-	107,557.16	107,013.48	543.68
General Fund-Sumner TWP	-	12,512.25	12,512.25	-
Road Fund-Sumner TWP	-	107,680.21	107,103.26	576.95
General Fund-Valverde TWP	-	10,367.65	10,367.65	-
Road Fund-Valverde TWP	-	109,397.03	108,864.47	532.56

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships (Continued):				
General Fund-Walton TWP	$ -	$ 32,228.83	$ 32,228.83	$ -
Road Fund-Walton TWP	-	125,715.65	124,705.97	1,009.68
General Fund-Wellington TWP	-	3,555.25	3,555.25	-
Road Fund-Wellington TWP	-	223,558.20	222,914.65	643.55
Subtotal Townships	32.12	4,393,088.68	4,373,402.78	19,718.02
Schools:				
General Fund - USD 353	-	1,286,848.88	1,286,159.81	689.07
Capital Outlay	-	715,059.23	715,059.23	-
Recreation Commission	-	448,884.66	448,884.66	-
Bond and Interest	-	967,958.25	967,958.25	-
Rec Comm Employee Benefits	-	74,409.37	74,409.37	-
Supplemental General	-	1,350,701.95	1,350,701.95	-
General Fund - USD 356	-	532,009.75	531,674.25	335.50
Capital Outlay	-	268,987.84	268,987.84	-
Recreation Commission	-	155,918.61	155,918.61	-
Bond and Interest	-	200,739.56	200,739.56	-
Supplemental General	-	613,902.63	613,902.63	-
General Fund - USD 357	-	563,003.89	562,493.22	510.67
Capital Outlay	-	306,629.48	306,629.48	-
Supplemental General	-	725,370.52	725,370.52	-
Bond and Interest	-	415,436.56	415,436.56	-
Rec Comm Employee Benefits	-	37,891.75	37,891.75	-
General Fund - USD 358	-	356,706.16	356,095.07	611.09
Capital Outlay	-	176,244.18	176,244.18	-
Supplemental General	-	351,347.46	351,347.46	-
Bond and Interest	-	265,083.67	265,083.67	-
General Fund - USD 359	-	309,413.98	308,312.42	1,101.56
Capital Outlay	-	146,127.90	146,127.90	-
Recreation Commission	-	45,779.53	45,779.53	-
Supplemental General	-	431,501.38	431,501.38	-
General Fund - USD 360	-	304,599.85	304,097.61	502.24
Capital Outlay	-	154,112.69	154,112.69	-
Recreation Commission	-	72,191.35	72,191.35	-
Bond and Interest	-	354,157.00	354,157.00	-
Supplemental General	-	486,390.71	486,390.71	-
General Fund - USD 509	-	214,478.89	213,959.61	519.28
Capital Outlay	-	100,848.13	100,848.13	-
Supplemental General	-	335,390.48	335,390.48	-
Bond and Interest	-	40.24	40.24	-
General Fund - USD 263	-	341,383.47	341,368.36	15.11
Capital Outlay	-	240,523.78	240,523.78	-
Recreation Commission	-	135,512.21	135,512.21	-
Bond and Interest	-	98,149.32	98,149.32	-
Supplemental General	-	476,796.19	476,796.19	-
Historical Society	-	47,287.53	47,287.53	-
Rec Comm Employee Benefits	-	6,199.97	6,199.97	-
General Fund - USD 264	-	99,239.36	99,058.96	180.40
Capital Outlay	-	48,092.12	48,092.12	-
Recreation Commission	-	18,470.40	18,470.40	-
Bond and Interest	-	99,451.78	99,451.78	-
Supplemental General	-	96,340.02	96,340.02	-
Rec Comm Employee Benefits	-	3,082.72	3,082.72	-

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (Continued):				
General Fund - USD 331	$ -	$ 90,232.89	$ 90,232.89	$ -
Capital Outlay	-	47,108.50	47,108.50	-
Recreation Commission	-	27,942.59	27,942.59	-
Supplemental General	-	102,778.07	102,778.07	-
Rec Comm Employee Benefits	-	3,794.29	3,794.29	-
General Fund - USD 463	-	35,820.24	35,820.24	-
Capital Outlay	-	18,720.57	18,720.57	-
Recreation Commission	-	4,546.54	4,546.54	-
Bond and Interest	-	24,267.35	24,267.35	-
Supplemental General	-	42,946.11	42,946.11	-
General Fund - USD 470	-	44,134.06	43,801.25	332.81
Capital Outlay	-	21,392.47	21,392.47	-
Recreation Commission	-	12,088.47	12,088.47	-
Bond and Interest	-	27,843.24	27,843.24	-
Rec Comm Employee Benefits	-	2,353.55	2,353.55	-
Supplemental General	-	36,044.89	36,044.89	-
Subtotal Schools	-	15,020,709.23	15,015,911.50	4,797.73
Cemeteries				
Corzine	-	12,088.65	12,088.65	-
Downs	-	12,305.79	12,305.79	-
Mulvane/Littleton	-	157,723.04	154,824.47	2,898.57
Number Line	-	1,288.44	1,288.44	-
Oxford	-	36,496.08	36,496.08	-
Pleasant Hill	15.82	3,557.32	3,557.32	15.82
Rose Hill	-	36,022.40	36,022.40	-
Walton/Valverde	-	19,497.53	19,497.53	-
Subtotal Cemeteries	15.82	278,979.25	276,080.68	2,914.39
Sewer/Improvement Districts:				
Peck Improvement District	42,266.16	67,729.55	77,021.98	32,973.73
Peck Improvement District - Equipment Reserve	5,200.00	-	-	5,200.00
Suppesville Sewer District	1,622.49	14,662.04	8,870.35	7,414.18
Suppesville Sewer District - Equipment Reserve	-	20,679.00	-	20,679.00
Subtotal Sewer/Improvement Districts	49,088.65	103,070.59	85,892.33	66,266.91
Watershed Districts:				
Belle Plaine TWP Drainage	-	2,680.87	2,680.87	-
Cowskin Drainage	-	711.06	711.06	-
Middle Walnut J-60 Watershed	-	-	-	-
Subtotal Watershed Districts	-	3,391.93	3,391.93	-
Rural Fire Districts:				
Rural Fire District #3	-	21,540.66	21,540.66	-
Rural Fire District #4	-	6,839.93	6,839.93	-
Rural Fire District #5	-	68,644.99	68,644.99	-
Rural Fire District #6	-	50,693.23	50,693.23	-
Rural Fire District #7	-	39,838.78	39,838.78	-
Rural Fire District #8	-	12,293.38	12,293.38	-
Rural Fire District #9	-	197,586.15	197,586.15	-
Rural Fire District #10	-	5,800.80	5,797.44	3.36
Rural Fire District #11	-	14,157.18	14,157.18	-
Rural Fire District #12	-	89,880.25	89,880.25	-
Subtotal Rural Fire Districts	-	507,275.35	507,271.99	3.36

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Hospital Districts:				
Norwich Hospital District	$ -	$ 0.16	$ 0.16	$ -
Sumner Hospital - Operations	-	774,601.59	774,601.59	-
Sumner Hospital - Employee Benefits	-	131,297.90	131,297.90	-
Chikaskia Health Care	1,016.67	(0.42)	1,016.67	(0.42)
Subtotal Hospital Districts	1,016.67	905,899.23	906,916.32	(0.42)
Regional Library:				
General Fund	-	187,048.63	187,048.63	-
Employee Benefits	-	17,448.44	17,448.44	-
Subtotal Regional Library	-	204,497.07	204,497.07	-
Total Subdivisions	$ 50,153.26	$ 29,992,472.38	$ 29,948,925.65	$ 93,699.99
State Funds:				
State Educational Building	$ -	$ 283,742.49	$ 283,742.49	$ -
State Correctional Building	-	141,871.30	141,871.30	-
Total State Funds	$ -	$ 425,613.79	$ 425,613.79	$ -
Other Agency Funds:				
Long/Short	$ 8,145.13	$ 62,143.76	$ 61,059.17	$ 9,229.72
MV Division of Vehicles	22,213.88	1,889,515.30	1,889,462.94	22,266.24
MV Drivers License	3,700.00	80,006.75	80,370.75	3,336.00
Fish and Game	5,183.30	384.50	479.00	5,088.80
Sheriff's Inmate and Commissary	18,154.06	213,965.15	212,625.02	19,494.19
Law Library	100,872.68	21,575.47	27,239.23	95,208.92
Total Other Agency Funds	$ 158,269.05	$ 2,267,590.93	$ 2,271,236.11	$ 154,623.87
Distributable Funds:				
Current Tax	$ 24,578,402.65	$ 43,569,521.27	$ 44,578,843.92	$ 23,569,080.00
Real Estate Redemptions	593,788.35	1,219,481.20	1,309,101.88	504,167.67
Taxes In Suspense	96,189.15	38,719.77	45,323.54	89,585.38
Taxes In Escrow	23,224.37	38,451.09	41,357.09	20,318.37
Delinquent Tax	13,163.52	201,437.16	201,176.80	13,423.88
Motor Vehicle Tax	110,327.14	3,572,640.88	3,629,423.33	53,544.69
Recreational Vehicle Tax	1,798.32	79,365.77	80,079.99	1,084.10
In Lieu of Tax	-	201,855.68	200,000.00	1,855.68
Special City and County Highway	-	944,852.59	944,852.59	-
Special Mineral Production Tax	-	44,112.01	44,112.01	-
Commercial Vehicle Tax	287.50	97,964.57	98,252.07	-
Undistributable Funds	118,800.65	-	-	118,800.65
Sales Tax	95,519.96	1,426,957.73	1,420,598.93	101,878.76
Total Distributable Funds:	$ 25,631,501.61	$ 51,435,359.72	$ 52,593,122.15	$ 24,473,739.18
Total Agency Funds	$ 25,839,923.92	$ 84,121,036.82	$ 85,238,897.70	$ 24,722,063.04

SUMNER COUNTY, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Award Listing #	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Passed through State of Kansas Department of Health and Environment					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	202323W100343	10.557	$ -	$ 62,251.39	$ 57,046.00
Direct Grant					
Community Facilities Loans and Grants Cluster					
Community Facilities Grant	N/A	10.766	-	-	4,960.00
Total U.S. Department of Agriculture			-	62,251.39	62,006.00
U.S. DEPARTMENT OF JUSTICE					
Direct Grant					
Equitable Sharing Program - County Attorney	N/A	16.922	-	61,477.85	7,014.03
Equitable Sharing Program - Sheriff	N/A	16.922	-	6,499.00	44,343.19
		TOTAL 16.922	-	67,976.85	51,357.22
Total U.S. Department of Justice			-	67,976.85	51,357.22
U.S. DEPARTMENT OF THE TREASURY					
Direct Grant					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	N/A	21.027	-	-	1,542,848.88
Passed through State of Kansas Department Judicial System					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	Not Assigned	21.027	-	24,870.12	24,870.12
		TOTAL 21.027	-	24,870.12	1,567,719.00
Total U.S. Department of the Treasury			-	24,870.12	1,567,719.00
U.S. DEPARTMENT OF ENERGY					
Direct Grant					
Conservation Research and Development	N/A	81.086	-	102,068.82	159,579.52
Total U.S. Department of Energy			-	102,068.82	159,579.52
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed through Kansas Department of Commerce					
Small Cities Community Development Block Grant	23-CVR-014	14.228	-	141,642.00	141,642.00
Small Cities Community Development Block Grant	23-PS-029	14.228	-	90,221.60	90,221.60
			-	231,863.60	231,863.60
Total U.S. Department of Housing and Urban Development			-	231,863.60	231,863.60

SUMNER COUNTY, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Award Listing #	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through South Central Kansas Area Agency on Aging					
Aging Cluster					
Older Americans Act Project - IIIB	2023 IIIB	93.044	$ -	$ 1,008.91	$ 1,097.49
Passed through State of Kansas Department of Health and Environment					
Public Health Emergency Preparedness	NU90TP922049-04	93.069	-	10,369.00	11,916.86
Public Health Emergency Preparedness - SCMR	NU90TP922049-04	93.069	22,406.10	25,897.50	31,372.30
Public Health Emergency Preparedness - CRI	NU90TP922049-04	93.069	55,409.49	111,654.34	129,271.11
Public Health Emergency Preparedness	NU90TP922049-05	93.069	-	10,371.00	10,344.68
Public Health Emergency Preparedness - SCMR	NU90TP922049-05	93.069	387.38	8,632.50	4,212.04
Public Health Emergency Preparedness - CRI	NU90TP922049-05	93.069	7,599.69	94,584.66	82,208.56
		TOTAL 93.069	85,802.66	261,509.00	269,325.55
Lead Poisoning Prevention	NUE2EH001410-03	93.197	-	5,180.00	5,180.00
Family Planning Services	FPHPA006552-01	93.217	-	2,943.00	2,943.00
Family Planning Services	FPHPA006552-02	93.217	-	2,876.00	2,876.00
		TOTAL 93.217	-	5,819.00	5,819.00
Immunization Cooperative Agreements	NH23IP922627-03	93.268	-	3,129.00	3,129.00
Immunization Cooperative Agreements	NH23IP922627-04	93.268	-	-	-
Immunization Cooperative Agreements - COVID-19	NH23IP922627-02	93.268	-	41,258.01	41,258.01
Immunization Cooperative Agreements - COVID-19	NH23IP922627-02	93.268	-	25,139.86	25,139.86
		TOTAL 93.268	-	69,526.87	69,526.87
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	NU50CK000549-02	93.323	-	34,917.68	34,917.68
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	NU50CK000549-02	93.323	-	15,740.84	15,740.84
		TOTAL 93.323	-	50,658.52	50,658.52
Stengthening US Public Health Infrastructure	NE11OE000106-01	93.967	-	4,553.14	4,553.14
Maternal and Child Health Services Block Grant to the States	B04MC45217-01	93.994	-	10,818.00	10,818.00
Maternal and Child Health Services Block Grant to the States	B04MC45217-01	93.994	-	3,849.00	3,849.00
		TOTAL 93.994	-	14,667.00	14,667.00
Total U.S. Department of Health and Human Services			85,802.66	412,922.44	420,827.57
TOTAL FEDERAL AWARDS			$ 85,802.66	$ 901,953.22	$ 2,493,352.91

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Sumner County, Kansas did not elect to use the 10% de minimis cost rate.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Sumner County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Sumner County, Kansas, as of and for the year ended December 31, 2024 and the related notes to the financial statement, which collectively comprise the Sumner County, Kansas' basic financial statement, and have issued our report thereon dated August 19, 2025.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered the Sumner County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Sumner County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Sumner County, Kansas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Sumner County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 19, 2025

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Sumner County, Kansas

Report on Compliance for Each Major Federal Program
Opinion on Each Major Federal Program
We have audited the Sumner County, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Sumner County, Kansas' major federal programs for the year ended December 31, 2024. The Sumner County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Sumner County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Sumner County, Kansas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Sumner County, Kansas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Sumner County, Kansas' federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Sumner County, Kansas' compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Sumner County, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Sumner County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Sumner County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Sumner County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 19, 2025

SUMNER COUNTY, KANSAS

Schedule of Findings and Questioned Costs
December 31, 2024

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statement:

The auditor's report expresses an adverse opinion on the basic financial statement of the Sumner County, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____ Yes	__X__	No
Significant deficiencies identified?	____ Yes	__X__	None Reported
Noncompliance or other matters required to be reported under *Government Auditing Standards*	____ Yes	__X__	No

Federal Awards:

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	__X__	No
Significant deficiencies identified?	____ Yes	__X__	None Reported

The auditor's report on compliance for the major federal award programs for the Sumner County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	__X__	No

Identification of major programs:

U.S. DEPARTMENT OF THE TREASURY
Coronavirus State and Local Fiscal Recovery Funds – COVID-19 CFDA No. 21.027

The threshold for distinguishing Types A and B programs was $750,000.00.

Auditee qualified as a low risk auditee? ____ Yes __X__ No

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SUMNER COUNTY, KANSAS

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2024