REPUBLIC COUNTY, KANSAS

DECEMBER 31, 2024



REPUBLIC COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2024

INDEPENDENT AUDITORS' REPORT 1-3

FINANCIAL STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis 4-6

NOTES TO THE FINANCIAL STATEMENT 7-13

SCHEDULE 1

Summary of Expenditures - Regulatory Basis (Actual and Budget) 14

SCHEDULE 2

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)
2-1 General Fund 15-18

Special Purpose Funds
2-2 Road and Bridge 19
2-3 Special Bridge 20
2-4 Noxious Weed 21
2-5 Public Health 22
2-6 Employee Benefits 23
2-7 Ambulance 24
2-8 Special Ambulance Equipment 25
2-9 Transportation Service 26
2-10 Appraiser's Cost 27
2-11 County Building 28
2-12 Hospital Maintenance 29
2-13 Hospital Sales Tax 30
2-14 Alcohol and Drug Abuse Programs 31
2-15 Special Parks and Recreation 32
2-16 Fire District No. 1 33
2-17 Fire District No. 2 34
2-18 Republic County 911 35
2-19 Nonbudgeted Special Purpose Funds 36-40
Special Highway Improvement
Special Road Equipment
RCD Revolving Loan - Original
RCD Revolving Loan - KDOC
Solid Waste Reserve
HiBanks Wind Contribution
Republic County Housing Program
Motor Vehicle Operating
Equipment Reserve
Capital Improvement Reserve
Courthouse Security & Improvement Reserve
RCED Special Project
Ambulance Memorial
Health Memorial
Election Filing Fee
P.A.T.F.
Worthless Check Trust
Register of Deeds Technology
County Clerk Technology
County Treasurer Technology
Drug Dog
Special Gun Permit
Registered Offender
Capital Improvement County Shop
LATCF Grant
American Rescue Plan Act
Opioid Program
North Central Kansas Free Fair Association

SCHEDULE 2 (CONTINUED)

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget) (Continued)
Business Funds
2-20 Solid Waste Disposal 41
2-21 Fuel Center 42

SCHEDULE 3

Distributable Funds, State Funds, Subdivision Funds, and Other Agency Funds
Schedule of Receipts and Disbursements - Regulatory Basis 43

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Republic County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Republic County, Kansas (the County) 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 matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 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—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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



Certified Public Accountants

Hutchinson, Kansas
October 28, 2025

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,300,198	$ 3,144,403	$ 3,053,187	$ 1,391,414	$ 152,781	$ 1,544,195
SPECIAL PURPOSE FUNDS						
Road and Bridge	251,886	3,444,868	3,296,775	399,979	86,552	486,531
Special Bridge	543,225	403,391	372,708	573,908	-	573,908
Noxious Weed	24,869	76,454	60,786	40,537	3,307	43,844
Public Health	566,142	552,016	611,954	506,204	17,399	523,603
Employee Benefits	1,088,788	1,676,958	2,196,246	569,500	80,067	649,567
Ambulance	122,225	855,056	883,362	93,919	102,384	196,303
Special Ambulance Equipment	298,647	80,000	-	378,647	-	378,647
Transportation Service	123,373	58,103	75,498	105,978	2,820	108,798
Appraiser's Cost	29,054	215,633	215,748	28,939	4,811	33,750
County Building	350,961	101,696	236,261	216,396	742	217,138
Hospital Maintenance	36,204	553,660	575,000	14,864	-	14,864
Hospital Sales Tax	246,700	1,069,566	1,316,266	-	72,107	72,107
Alcohol and Drug Abuse Programs	15,754	5,272	2,000	19,026	-	19,026
Special Parks and Recreation	14,634	2,756	-	17,390	-	17,390
Fire District No. 1	-	38,508	38,508	-	-	-
Fire District No. 2	-	12,004	12,004	-	-	-
Republic County 911	37,335	65,456	63,970	38,821	-	38,821
Special Highway Improvement	1,099,104	400,000	1,337,313	161,791	1,321	163,112
Special Road Equipment	496	200,000	192,912	7,584	-	7,584
RCD Revolving Loan - Original	57,705	85,849	16,796	126,758	17	126,775
RCD Revolving Loan - KDOC	602,963	58,688	658,227	3,424	-	3,424
Solid Waste Reserve	75,000	-	-	75,000	-	75,000
HiBanks Wind Contribution	1,245,616	1,345,248	1,470,155	1,120,709	-	1,120,709
Republic County Housing Program	200,000	200,000	175,000	225,000	-	225,000
Motor Vehicle Operating	11,855	50,884	38,572	24,167	2,890	27,057
Equipment Reserve	526,486	-	26,584	499,902	-	499,902
Capital Improvement Reserve	30,911	324,000	332,430	22,481	-	22,481
Courthouse Security & Improvement Reserve	19,630	-	-	19,630	-	19,630

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

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (CONTINUED)						
RCED Special Project	$ 6,906	$ -	$ -	$ 6,906	$ -	$ 6,906
Ambulance Memorial	908	4,134	-	5,042	-	5,042
Health Memorial	3,138	-	-	3,138	-	3,138
Election Filing Fee	-	2,072	400	1,672	-	1,672
P.A.T.F.	21,571	1,734	-	23,305	-	23,305
Worthless Check Trust	8,733	10	-	8,743	-	8,743
Register of Deeds Technology	51,018	7,354	-	58,372	-	58,372
County Clerk Technology	8,506	1,797	1,705	8,598	-	8,598
County Treasurer Technology	4,029	1,743	4,179	1,593	-	1,593
Drug Dog	815	457	1,244	28	-	28
Special Gun Permit	550	683	-	1,233	-	1,233
Registered Offender	2,607	1,140	-	3,747	-	3,747
Capital Improvement County Shop	-	1,000,000	-	1,000,000	-	1,000,000
LATCF Grant	98,054	-	100	97,954	-	97,954
American Rescue Plan Act	196,697	3,649	159,954	40,392	-	40,392
Opioid Program	8,677	8,551	-	17,228	-	17,228
North Central Kansas Free Fair Association	11,432	262,732	252,472	21,692	-	21,692
BUSINESS FUNDS						
Solid Waste Disposal	203,111	338,659	319,675	222,095	27,752	249,847
Fuel Center	117,735	285,491	314,934	88,292	-	88,292
TOTAL REPORTING ENTITY	$ 9,664,248	$ 16,940,675	$ 18,312,925	$ 8,291,998	$ 554,950	$ 8,846,948

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

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

COMPOSITION OF CASH		
Deposits		
Checking accounts	$	10,236,784
Money Market accounts		4,677,440
Certificates of deposit		4,090,000
Other accounts		
Checking accounts		
North Central Kansas Free Fair Association		21,692
Law Library		35,883
Cash and cash items		
County Treasurer		1,852,035
TOTAL CASH		20,913,834
AGENCY FUNDS (SCHEDULE 3)		(12,066,886)
TOTAL REPORTING ENTITY	$	8,846,948

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

REPUBLIC COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Republic County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and does not include related municipal entities. The related municipal entity of the County is as follows:

Republic County Hospital

The Hospital Board operates Republic County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

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

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2024:

General Fund

To account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

To account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds

To account for the accumulation of resources for the payment of interest and principal on long-term debt.

Business Funds

To account for operations financed in whole or in part by fees charged to users of the goods and services.

Agency Funds

To account for assets held by the government as an agent or in a custodial capacity.

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

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* 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 reporting the 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 regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

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

If the municipality 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 held a revenue neutral rate hearing as a part of the process for adoption of the 2024 budget.

The statutes allow for the governing body to increase the original 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. An amended budget was prepared for the Hospital Sales Tax Fund and Appraiser's Cost Fund for the year ended December 31, 2024.

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 County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the certain special purpose funds, as listed in the table of contents. Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as authorized by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in the financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

Kansas Statute K.S.A. 12-1675 authorizes the County to invest in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the U.S. government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years and the Kansas Municipal Investment Pool.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—COMPLIANCE WITH KANSAS STATUTES

K.S.A. 8-145 requires the County Treasurer to transfer the remaining balance of the Motor Vehicle Operating Fund at year end to the General Fund by June 1st of the subsequent year. The County Treasurer did not transfer the remaining balance of the Motor Vehicle Operating Fund at December 31, 2023, to the General Fund during 2024.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage.

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 (KMIP). The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2024, the County's carrying amount of deposits was $19,061,799 and the bank balance was $19,281,188. The bank balance was held by five banks with 56% held by one bank, resulting in a concentration of credit risk. Of the bank balance, $1,500,941 was covered by FDIC insurance and $17,780,247 was collateralized with securities and irrevocable letters of credit held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest with the KMIP.

At December 31, 2024, the County had no such investments.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

There was no long-term debt of the County outstanding for the year ended December 31, 2024.

NOTE 5—CONDUIT DEBT OBLIGATIONS

The County entered into an agreement with the Republic County Hospital to issue revenue bonds for the purpose of constructing a limited care residential facility. The bonds were issued July 7, 2011, in the name of the County; however, it is intended that Republic County Hospital pay the revenue bond debt from revenues generated through operation of the limited care facility. The balance outstanding on these bonds at December 31, 2024 was $105,000.

NOTE 6—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2024:

From Fund	To Fund	Statutory Authority	Amount
Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	$ 80,000
HiBanks Wind Contribution	Appraiser's Cost	Accounting	60,000
HiBanks Wind Contribution	General	Accounting	13,900
HiBanks Wind Contribution	Capital Improvement Reserve	Accounting	324,000

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

Republic County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on the KPERS website at www.kspers.gov 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 9.26% and 23.10% for KP&F for the year ended December 31, 2024. Contributions to the pension plan from the County were $265,604 for KPERS and $226,883 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability was $2,447,580 for KPERS and $2,077,124 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kspers.gov or can be obtained as described in the ***Plan Description*** paragraph.

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time. The County's estimated liability for compensated absences at December 31, 2024, was $171,855.

Other Post-Employment Benefits – Group Health Insurance

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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 government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in KPERS receive long-term disability 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 was set at 1% for the year ended December 31, 2024.

NOTE 9—RISK MANAGEMENT

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

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreement to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

Medical benefits are provided to employees and their eligible dependents through commercial insurance.

NOTE 10—REVOLVING LOAN FUNDS

The County in prior years, had received a Community Development Block Grant (CDBG) for construction of facilities for businesses in the County. Loan recipients have signed notes for the amount of the award and are making payments on the notes. Terms of the original grant require that funds received from repayments of the notes be made available to community businesses as economic development loans. A summary of the loan activities for 2024 is as follows:

	Beginning Principal Balance	Loans	Principal Repayments	Adjustments and Write-Offs	Ending Principal Balance
All loans	$ 565,941	$ 15,000	$ 117,966	$ 19,444	$ 443,531

NOTE 11—COMMITMENTS AND CONTINGENCIES

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid, based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2024, the County's share of tax rebates totaled $70,379.

REPUBLIC COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGETED FUNDS ONLY)
For Year Ended December 31, 2024

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 3,026,964	$ -	$ 3,026,964	$ 3,053,187	$ 26,223
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,643,553	-	3,643,553	3,296,775	(346,778)
Special Bridge	516,909	-	516,909	372,708	(144,201)
Noxious Weed	94,000	-	94,000	60,786	(33,214)
Public Health	667,500	144,731	812,231	611,954	(200,277)
Employee Benefits	2,507,500	-	2,507,500	2,196,246	(311,254)
Ambulance	804,500	144,020	948,520	883,362	(65,158)
Special Ambulance Equipment	265,184	-	265,184	-	(265,184)
Transportation Service	90,500	-	90,500	75,498	(15,002)
Appraiser's Cost	232,000	-	232,000	215,748	(16,252)
County Building	550,000	-	550,000	236,261	(313,739)
Hospital Maintenance	576,000	-	576,000	575,000	(1,000)
Hospital Sales Tax	1,346,700	-	1,346,700	1,316,266	(30,434)
Alcohol and Drug Abuse Programs	12,000	-	12,000	2,000	(10,000)
Special Parks and Recreation	11,000	-	11,000	-	(11,000)
Fire District No. 1	38,590	-	38,590	38,508	(82)
Fire District No. 2	12,001	-	12,001	12,004	3
Republic County 911	113,304	-	113,304	63,970	(49,334)
BUSINESS FUNDS					
Solid Waste Disposal	419,801	-	419,801	319,675	(100,126)
Fuel Center	512,184	-	512,184	314,934	(197,250)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,753,812	$ 1,741,966	$ 11,846
Delinquent tax	16,866	4,500	12,366
Interest and charges on delinquent tax	90,028	7,000	83,028
Motor vehicle tax	79,298	87,905	(8,607)
Recreational vehicle tax	1,681	1,710	(29)
16/20M truck tax	21,977	21,482	495
Commercial vehicle registration fee	5,336	4,269	1,067
Watercraft tax	-	1,099	(1,099)
Intangible tax	16,290	13,729	2,561
Local alcoholic liquor tax	2,756	1,200	1,556
Local retail sales tax	651,850	300,000	351,850
Neighborhood revitalization	(16,074)	(10,592)	(5,482)
Licenses, permits, and fees			
Officers' fees	54,609	48,000	6,609
Transfer from - Motor Vehicle Operating Fund	-	20,000	(20,000)
Antique motor vehicle registration fees	3,025	1,000	2,025
Diversion fees	-	2,000	(2,000)
Uses of money and property			
Interest on investments	306,080	20,000	286,080
Tower and other rents	860	1,200	(340)
Other			
Dispatch service	54,895	50,672	4,223
Emergency management	11,926	8,000	3,926
Reimbursements	66,155	10,000	56,155
Inmate phone commission	-	1,000	(1,000)
Grants and donations	4,862	-	4,862
Miscellaneous	4,271	-	4,271
Transfer from HiBank Wind Contribution Fund	13,900	-	13,900
TOTAL RECEIPTS	3,144,403	2,336,140	808,263

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 55,654	$ 52,500	$ 3,154
Contractual services	275	1,500	(1,225)
Commodities	634	1,000	(366)
Department total	56,563	55,000	1,563
County Clerk			
Personal services	86,808	97,000	(10,192)
Contractual services	6,775	5,000	1,775
Commodities	4,039	3,000	1,039
Capital outlay	-	500	(500)
Department total	97,622	105,500	(7,878)
County Treasurer			
Personal services	110,516	101,000	9,516
Contractual services	8,311	5,400	2,911
Commodities	3,064	6,000	(2,936)
Department total	121,891	112,400	9,491
County Attorney			
Personal services	112,302	115,000	(2,698)
Contractual services	6,974	15,500	(8,526)
Commodities	1,164	5,500	(4,336)
Capital outlay	-	7,500	(7,500)
Department total	120,440	143,500	(23,060)
Register of Deeds			
Personal services	84,258	88,000	(3,742)
Contractual services	17,798	18,400	(602)
Commodities	1,095	2,500	(1,405)
Capital outlay	850	750	100
Record preservation	2,149	4,500	(2,351)
Department total	106,150	114,150	(8,000)
Sheriff			
Personal services	498,630	510,000	(11,370)
Contractual services	47,770	50,000	(2,230)
Commodities	38,244	46,600	(8,356)
Fuel	29,308	40,000	(10,692)
Capital outlay	81,544	60,000	21,544
Training	4,779	5,500	(721)
Department total	700,275	712,100	(11,825)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Communications			
Personal services	$ 300,486	$ 301,640	$ (1,154)
Contractual services	504	14,240	(13,736)
Commodities	2,753	3,000	(247)
Capital outlay	-	1,000	(1,000)
Training	20	1,500	(1,480)
Department total	303,763	321,380	(17,617)
Jail			
Personal services	217,936	220,000	(2,064)
Contractual services	10,895	28,800	(17,905)
Commodities	19,597	27,450	(7,853)
Capital outlay	112	3,000	(2,888)
Training	214	1,500	(1,286)
Department total	248,754	280,750	(31,996)
Emergency management			
Personal services	51,645	51,560	85
Contractual services	5,669	5,000	669
Commodities	4,280	5,566	(1,286)
Training	-	3,500	(3,500)
Department total	61,594	65,626	(4,032)
Unified court			
Contractual services	87,886	82,100	5,786
Commodities	730	3,100	(2,370)
Capital outlay	21,562	10,800	10,762
Department total	110,178	96,000	14,178
Courthouse general			
Personal services	14,964	17,500	(2,536)
Contractual services	438,486	275,000	163,486
Other professional services	9,712	5,000	4,712
Commodities	43,954	30,000	13,954
Capital outlay	1,156	5,000	(3,844)
Drug testing	3,900	6,500	(2,600)
Training	-	1,000	(1,000)
Department total	512,172	340,000	172,172
Custodian			
Personal services	83,765	85,715	(1,950)
Contractual services	668	3,500	(2,832)
Commodities	4,339	5,000	(661)
Capital outlay	-	600	(600)
Department total	88,772	94,815	(6,043)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Election			
Personal services	$ 52,639	$ 65,000	$ (12,361)
Contractual services	40,204	33,000	7,204
Commodities	12,072	8,500	3,572
Capital outlay	569	10,000	(9,431)
Department total	105,484	116,500	(11,016)
Appropriations and other general government			
Area agency on aging	14,600	14,600	-
Area agency on aging - health insurance	14,000	14,000	-
Blair Center for the Arts	5,000	5,000	-
CASA	10,000	10,000	-
Conservation district	39,000	39,000	-
Crossroads RC&D	-	700	(700)
Economic development	50,000	50,000	-
Fair	60,000	60,000	-
Fairground improvements	10,000	10,000	-
Fair - Highbanks	24,931	25,000	(69)
Historical records	15,000	15,000	-
Juvenile detention	1,674	8,800	(7,126)
Medical Arts building	20,000	20,000	-
Mental health	37,295	37,295	-
OCCK	25,648	25,648	-
Public safety equipment	30,415	25,000	5,415
Rural Opportunity Zone	16,878	22,500	(5,622)
Tower	18,779	11,700	7,079
Inmate medical expense	-	50,000	(50,000)
Miscellaneous	26,309	-	26,309
Transfer to:			
Capital Improvement Reserve Fund	-	-	-
Courthouse Security & Improvement Reserve Fund	-	25,000	(25,000)
Total appropriations and other general government	419,529	469,243	(49,714)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,053,187	3,026,964	26,223
RECEIPTS OVER (UNDER) EXPENDITURES	91,216	(690,824)	782,040
UNENCUMBERED CASH, JANUARY 1	1,300,198	690,824	609,374
UNENCUMBERED CASH, DECEMBER 31	$ 1,391,414	$ -	$ 1,391,414

REPUBLIC COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,739,702	$ 2,721,060	$ 18,642
Delinquent tax	27,275	6,000	21,275
Motor vehicle tax	119,327	121,276	(1,949)
Recreational vehicle tax	2,511	2,360	151
16/20M truck tax	44,137	29,636	14,501
Commercial vehicle registration fee	7,418	5,890	1,528
Watercraft tax	-	1,517	(1,517)
Special highway fuel tax	437,465	428,066	9,399
Neighborhood revitalization	(25,093)	(13,856)	(11,237)
Reimbursements	92,126	155,000	(62,874)
TOTAL RECEIPTS	3,444,868	3,456,949	(12,081)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public works			
Personal services	1,086,360	1,215,853	(129,493)
Contractual services	89,653	85,700	3,953
Commodities	1,212,982	411,000	801,982
Capital outlay	550,734	370,000	180,734
Fuel	335,774	440,000	(104,226)
Road improvements	-	1,021,000	(1,021,000)
Bridge construction	21,272	100,000	(78,728)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,296,775	3,643,553	(346,778)
RECEIPTS OVER (UNDER) EXPENDITURES	148,093	(186,604)	334,697
UNENCUMBERED CASH, JANUARY 1	251,886	186,604	65,282
UNENCUMBERED CASH, DECEMBER 31	$ 399,979	$ -	$ 399,979

REPUBLIC COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 190,032	$ 188,560	$ 1,472
Delinquent tax	1,943	160	1,783
Motor vehicle tax	9,459	10,181	(722)
Recreational vehicle tax	200	198	2
16/20M truck tax	2,877	2,488	389
Commercial vehicle registration fee	622	494	128
Watercraft tax	-	127	(127)
Neighborhood revitalization	(1,742)	(1,166)	(576)
Reimbursements	200,000	-	200,000
TOTAL RECEIPTS	403,391	201,042	202,349
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public works			
Bridge construction	372,708	516,909	(144,201)
RECEIPTS OVER (UNDER) EXPENDITURES	30,683	(315,867)	346,550
UNENCUMBERED CASH, JANUARY 1	543,225	315,867	227,358
UNENCUMBERED CASH, DECEMBER 31	$ 573,908	$ -	$ 573,908

REPUBLIC COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 71,738	$ 71,206	$ 532
Delinquent tax	682	260	422
Motor vehicle tax	3,433	3,801	(368)
Recreational vehicle tax	73	74	(1)
16/20M truck tax	955	929	26
Commercial vehicle registration fee	231	185	46
Watercraft tax	-	48	(48)
Neighborhood revitalization	(658)	(429)	(229)
TOTAL RECEIPTS	76,454	76,074	380
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Conservation and environment			
Personal services	26,706	50,000	(23,294)
Contractual services	9,493	12,000	(2,507)
Commodities	24,587	22,000	2,587
Capital outlay	-	10,000	(10,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	60,786	94,000	(33,214)
RECEIPTS OVER (UNDER) EXPENDITURES	15,668	(17,926)	33,594
UNENCUMBERED CASH, JANUARY 1	24,869	17,926	6,943
UNENCUMBERED CASH, DECEMBER 31	$ 40,537	$ -	$ 40,537

REPUBLIC COUNTY, KANSAS

PUBLIC HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 208,751	$ 207,304	$ 1,447
Delinquent tax	1,894	200	1,694
Motor vehicle tax	10,397	11,152	(755)
Recreational vehicle tax	220	217	3
16/20M truck tax	3,258	2,725	533
Commercial vehicle registration fee	679	542	137
Watercraft tax	-	140	(140)
Neighborhood revitalization	(1,914)	(1,353)	(561)
Grants and reimbursements	328,731	184,000	144,731
TOTAL RECEIPTS	552,016	404,927	147,089
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Personal services	303,204	355,000	(51,796)
Contractual services	69,713	65,000	4,713
Commodities	32,777	35,000	(2,223)
Vaccine	186,079	200,000	(13,921)
Capital outlay	2,376	7,500	(5,124)
Training	17,805	5,000	12,805
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	611,954	667,500	(55,546)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	144,731	(144,731)
TOTALS FOR COMPARISON	611,954	812,231	(200,277)
RECEIPTS OVER (UNDER) EXPENDITURES	(59,938)	(262,573)	202,635
UNENCUMBERED CASH, JANUARY 1	566,142	262,573	303,569
UNENCUMBERED CASH, DECEMBER 31	$ 506,204	$ -	$ 506,204

REPUBLIC COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,523,207	$ 1,512,887	$ 10,320
Delinquent tax	20,123	4,000	16,123
Motor vehicle tax	110,993	127,185	(16,192)
Recreational vehicle tax	2,360	2,475	(115)
16/20M truck tax	26,591	31,080	(4,489)
Commercial vehicle registration fee	7,698	6,177	1,521
Watercraft tax	-	1,591	(1,591)
Neighborhood revitalization	(14,014)	(13,437)	(577)
TOTAL RECEIPTS	1,676,958	1,671,958	5,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Employee benefits			
Health insurance	1,260,085	1,500,000	(239,915)
Social Security	297,575	320,000	(22,425)
KPERS	295,083	295,000	83
KP&F	227,484	265,000	(37,516)
Workers' compensation insurance	77,468	78,500	(1,032)
Unemployment tax	5,935	9,000	(3,065)
Other insurance	32,616	40,000	(7,384)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,196,246	2,507,500	(311,254)
RECEIPTS OVER (UNDER) EXPENDITURES	(519,288)	(835,542)	316,254
UNENCUMBERED CASH, JANUARY 1	1,088,788	835,542	253,246
UNENCUMBERED CASH, DECEMBER 31	$ 569,500	$ -	$ 569,500

REPUBLIC COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 438,120	$ 435,073	$ 3,047
Delinquent tax	3,415	1,000	2,415
Motor vehicle tax	16,766	17,936	(1,170)
Recreational vehicle tax	354	349	5
16/20M truck tax	5,300	4,383	917
Commercial vehicle registration fee	1,092	871	221
Watercraft tax	-	224	(224)
Neighborhood revitalization	(4,011)	(2,424)	(1,587)
Collections for services	332,922	250,000	82,922
Reimbursements and grants	61,098	-	61,098
TOTAL RECEIPTS	855,056	707,412	147,644
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Personal services	629,451	585,000	44,451
Contractual services	67,771	55,750	12,021
Commodities	24,730	33,750	(9,020)
Fuel	16,672	22,000	(5,328)
Capital outlay	42,664	58,000	(15,336)
Equipment maintenance	16,301	28,500	(12,199)
Public education	2,885	3,000	(115)
Training	2,888	3,500	(612)
Transfer to - Special Ambulance Equipment Fund	80,000	15,000	65,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	883,362	804,500	78,862
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	144,020	(144,020)
TOTALS FOR COMPARISON	883,362	948,520	(65,158)
RECEIPTS OVER (UNDER) EXPENDITURES	(28,306)	(97,088)	68,782
UNENCUMBERED CASH, JANUARY 1	122,225	97,088	25,137
UNENCUMBERED CASH, DECEMBER 31	$ 93,919	$ -	$ 93,919

REPUBLIC COUNTY, KANSAS

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	$ 80,000	$ 15,000	$ 65,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Capital outlay	-	265,184	(265,184)
RECEIPTS OVER (UNDER) EXPENDITURES	80,000	(250,184)	330,184
UNENCUMBERED CASH, JANUARY 1	298,647	250,184	48,463
UNENCUMBERED CASH, DECEMBER 31	$ 378,647	$ -	$ 378,647

REPUBLIC COUNTY, KANSAS

TRANSPORTATION SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ -	$ -	$ -
Delinquent tax	20	-	20
Motor vehicle tax	-	-	-
Recreational vehicle tax	-	-	-
16/20M truck tax	-	-	-
Commercial vehicle registration fee	-	-	-
Watercraft tax	-	-	-
Neighborhood revitalization	-	-	-
Fees and fares	2,750	2,500	250
North Central Kansas Transit Council - grant	55,333	20,000	35,333
TOTAL RECEIPTS	58,103	22,500	35,603
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Transportation service			
Personal services	54,527	38,000	16,527
Contractual services	11,319	14,100	(2,781)
Commodities	3,487	18,000	(14,513)
Training	6,165	400	5,765
Capital outlay	-	20,000	(20,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	75,498	90,500	(15,002)
RECEIPTS OVER (UNDER) EXPENDITURES	(17,395)	(68,000)	50,605
UNENCUMBERED CASH, JANUARY 1	123,373	100,982	22,391
UNENCUMBERED CASH, DECEMBER 31	$ 105,978	$ 32,982	$ 72,996

REPUBLIC COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 138,344	$ 137,076	$ 1,268
Delinquent tax	1,184	1,183	1
Motor vehicle tax	5,912	5,930	(18)
Recreational vehicle tax	125	125	-
16/20M truck tax	1,614	1,614	-
Commercial vehicle registration fee	399	399	-
Watercraft tax	-	-	-
Neighborhood revitalization	(1,268)	-	(1,268)
Reimbursements	9,323	6,169	3,154
Transfer from HiBank Wind Contribution Fund	60,000	60,000	-
TOTAL RECEIPTS	215,633	212,496	3,137
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
General government			
Personal services	172,291	190,000	(17,709)
Contractual services	30,087	30,000	87
Commodities	13,370	12,000	1,370
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	215,748	232,000	(16,252)
RECEIPTS OVER (UNDER) EXPENDITURES	(115)	(19,504)	19,389
UNENCUMBERED CASH, JANUARY 1	29,054	29,504	(450)
UNENCUMBERED CASH, DECEMBER 31	$ 28,939	$ 10,000	$ 18,939

REPUBLIC COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 95,016	$ 94,276	$ 740
Delinquent tax	973	50	923
Motor vehicle tax	4,729	5,090	(361)
Recreational vehicle tax	100	99	1
16/20M truck tax	1,438	1,244	194
Commercial vehicle registration fee	311	247	64
Watercraft tax	-	64	(64)
Neighborhood revitalization	(871)	(583)	(288)
TOTAL RECEIPTS	101,696	100,487	1,209
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvement			
Building improvements and equipping	236,261	550,000	(313,739)
RECEIPTS OVER (UNDER) EXPENDITURES	(134,565)	(449,513)	314,948
UNENCUMBERED CASH, JANUARY 1	350,961	449,513	(98,552)
UNENCUMBERED CASH, DECEMBER 31	$ 216,396	$ -	$ 216,396

REPUBLIC COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 516,129	$ 512,638	$ 3,491
Delinquent tax	5,052	450	4,602
Motor vehicle tax	26,893	29,300	(2,407)
Recreational vehicle tax	569	570	(1)
16/20M truck tax	7,970	7,160	810
Commercial vehicle registration fee	1,781	1,423	358
Watercraft tax	-	367	(367)
Neighborhood revitalization	(4,734)	(3,339)	(1,395)
TOTAL RECEIPTS	553,660	548,569	5,091
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Appropriation	575,000	576,000	(1,000)
RECEIPTS OVER (UNDER) EXPENDITURES	(21,340)	(27,431)	6,091
UNENCUMBERED CASH, JANUARY 1	36,204	27,431	8,773
UNENCUMBERED CASH, DECEMBER 31	$ 14,864	$ -	$ 14,864

REPUBLIC COUNTY, KANSAS

HOSPITAL SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Local retail sales tax	$ 1,069,566	$ 1,100,000	$ (30,434)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	1,316,266	1,346,700	(30,434)
RECEIPTS OVER (UNDER) EXPENDITURES	(246,700)	(246,700)	-
UNENCUMBERED CASH, JANUARY 1	246,700	246,700	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -	$ -

REPUBLIC COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 5,272	$ 2,400	$ 2,872
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Alcohol and drug abuse programs	2,000	12,000	(10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	3,272	(9,600)	12,872
UNENCUMBERED CASH, JANUARY 1	15,754	9,600	6,154
UNENCUMBERED CASH, DECEMBER 31	$ 19,026	$ -	$ 19,026

REPUBLIC COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 2,756	$ 1,500	$ 1,256
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Culture and recreation			
Contractual services	-	11,000	(11,000)
RECEIPTS OVER (UNDER) EXPENDITURES	2,756	(9,500)	12,256
UNENCUMBERED CASH, JANUARY 1	14,634	9,500	5,134
UNENCUMBERED CASH, DECEMBER 31	$ 17,390	$ -	$ 17,390

REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 36,910	$ 36,819	$ 91
Delinquent tax	-	-	-
Motor vehicle tax	767	914	(147)
Recreational vehicle tax	17	17	-
16/20M truck tax	807	791	16
Commercial vehicle registration fee	7	16	(9)
Watercraft tax	-	33	(33)
TOTAL RECEIPTS	38,508	38,590	(82)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Fire protection - appropriation	38,508	38,590	(82)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -	$ -

REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 11,244	$ 11,253	$ (9)
Delinquent tax	-	-	-
Motor vehicle tax	399	396	3
Recreational vehicle tax	12	10	2
16/20M truck tax	349	340	9
Watercraft tax	-	2	(2)
TOTAL RECEIPTS	12,004	12,001	3
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Fire protection - appropriation	12,004	12,001	3
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -	$ -

REPUBLIC COUNTY, KANSAS

REPUBLIC COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 65,243	$ 60,000	$ 5,243
Interest on idle funds	213	200	13
TOTAL RECEIPTS	65,456	60,200	5,256
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Equipment and maintenance	63,970	113,304	(49,334)
RECEIPTS OVER (UNDER) EXPENDITURES	1,486	(53,104)	54,590
UNENCUMBERED CASH, JANUARY 1	37,335	53,104	(15,769)
UNENCUMBERED CASH, DECEMBER 31	$ 38,821	$ -	$ 38,821

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

Schedule 2-19
Page 1 of 5

	Special Highway Improvement	Special Road Equipment	RCD Revolving Loan - Original	RCD Revolving Loan - KDOC	Solid Waste Reserve	HiBank Wind Contribution	Republic County Housing Program
RECEIPTS							
Loan repayments and application fees	$ -	$ -	$ 77,843	$ 54,142	$ -	$ -	$ -
Contributions	-	-	-	-	-	745,758	-
Reimbursements	400,000	200,000	-	-	-	599,490	200,000
Interest earned	-	-	8,006	4,546	-	-	-
Transfer from:							
HiBank Wind Contribution Fund	-	-	-	-	-	-	-
Road and Bridge Fund	-	-	-	-	-	-	-
TOTAL RECEIPTS	400,000	200,000	85,849	58,688	-	1,345,248	200,000
EXPENDITURES AND TRANSFERS							
Road improvements	1,337,313	-	-	-	-	-	-
Contractual services	-	-	-	-	-	674,740	-
Capital outlay	-	192,912	-	-	-	-	-
Windfarm distributions	-	-	-	-	-	397,515	-
Housing incentive payments	-	-	-	-	-	-	175,000
Loans	-	-	15,000	-	-	-	-
Program repayment to KS Dept of Commerce	-	-	-	655,796	-	-	-
Administrative costs	-	-	1,796	2,431	-	-	-
Transfer to:							
General Fund	-	-	-	-	-	13,900	-
Appraiser's Cost Fund	-	-	-	-	-	60,000	-
Capital Improvement Fund	-	-	-	-	-	324,000	-
Republic County Housing Program Fund	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	1,337,313	192,912	16,796	658,227	-	1,470,155	175,000
RECEIPTS OVER (UNDER) EXPENDITURES	(937,313)	7,088	69,053	(599,539)	-	(124,907)	25,000
UNENCUMBERED CASH, JANUARY 1	1,099,104	496	57,705	602,963	75,000	1,245,616	200,000
UNENCUMBERED CASH, DECEMBER 31	$ 161,791	$ 7,584	$ 126,758	$ 3,424	$ 75,000	$ 1,120,709	$ 225,000

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

Schedule 2-19
Page 2 of 5

	Motor Vehicle Operating	Equipment Reserve	Capital Improvement Reserve	Courthouse Security & Improvement Reserve	RCED Special Project	Ambulance Memorial	Health Memorial	Election Filing Fee
RECEIPTS								
Fees	$ 50,884	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,072
Grants and donations	-	-	-	-	-	4,134	-	-
Transfer from:								
General Fund	-	-	-	-	-	-	-	-
HiBank Wind Contribution Fund	-	-	324,000	-	-	-	-	-
TOTAL RECEIPTS	50,884	-	324,000	-	-	4,134	-	2,072
EXPENDITURES AND TRANSFERS								
Personal services	36,160	-	-	-	-	-	-	-
Supplies and services	1,443	-	-	-	-	-	-	400
Capital outlay	969	26,584	-	-	-	-	-	-
Capital improvements	-	-	332,430	-	-	-	-	-
Program expenditures	-	-	-	-	-	-	-	-
Transfer to - General Fund	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	38,572	26,584	332,430	-	-	-	-	400
RECEIPTS OVER (UNDER) EXPENDITURES	12,312	(26,584)	(8,430)	-	-	4,134	-	1,672
UNENCUMBERED CASH, JANUARY 1	11,855	526,486	30,911	19,630	6,906	908	3,138	-
UNENCUMBERED CASH, DECEMBER 31	$ 24,167	$ 499,902	$ 22,481	$ 19,630	$ 6,906	$ 5,042	$ 3,138	$ 1,672

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

Schedule 2-19
Page 3 of 5

	P.A.T.F.	Worthless Check Trust	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Drug Dog	Special Gun Permit	Registered Offender
RECEIPTS								
Fees	$ 1,734	$ 10	$ 6,832	$ 1,708	$ 1,708	$ -	$ 683	$ 1,140
Donations	-	-	-	-	-	457	-	-
Interest	-	-	522	89	35	-	-	-
TOTAL RECEIPTS	1,734	10	7,354	1,797	1,743	457	683	1,140
EXPENDITURES AND TRANSFERS								
Supplies and services	-	-	-	-	-	1,244	-	-
Capital outlay	-	-	-	1,705	4,179	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	-	-	-	1,705	4,179	1,244	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,734	10	7,354	92	(2,436)	(787)	683	1,140
UNENCUMBERED CASH, JANUARY 1	21,571	8,733	51,018	8,506	4,029	815	550	2,607
UNENCUMBERED CASH, DECEMBER 31	$ 23,305	$ 8,743	$ 58,372	$ 8,598	$ 1,593	$ 28	$ 1,233	$ 3,747

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

	Capital Improvement County Shop	LATCF Grant	American Rescue Plan Act	Opioid Program
RECEIPTS				
State of Kansas - Opioid Settlement	$ -	$ -	$ -	$ 8,551
Grants	-	-	3,649	-
Reimbursements	1,000,000	-	-	-
TOTAL RECEIPTS	1,000,000	-	3,649	8,551
EXPENDITURES AND TRANSFERS				
Contractual services	-	100	149,170	-
Commodities	-	-	10,784	-
TOTAL EXPENDITURES AND TRANSFERS	-	100	159,954	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,000,000	(100)	(156,305)	8,551
UNENCUMBERED CASH, JANUARY 1	-	98,054	196,697	8,677
UNENCUMBERED CASH, DECEMBER 31	$ 1,000,000	$ 97,954	$ 40,392	$ 17,228

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
NORTH CENTRAL KANSAS FREE FAIR ASSOCIATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

RECEIPTS	
Republic County - appropriation	$ 170,000
Sponsorships and donations	14,850
Premium book advertisements	4,750
Rentals	10,470
Entry fees	550
Fundraising and other sales	4,714
Carnival receipts	47,755
Miscellaneous	9,643
TOTAL RECEIPTS	262,732
EXPENDITURES	
Premiums	15,013
Awards	2,525
Advertising	6,010
Board and superintendents' expenses	7,032
Entertainment and special attractions	41,391
Stage equipment rent and expense	-
Premium book expense	3,486
Repairs, improvements, and building supplies	126,983
Buildings and grounds preparation	1,453
Maintenance and cleaning	881
Sanitation services	4,640
Utilities	11,231
Supervisors, judges, clerks, and other labor	20,864
Taxes	3,326
Office supplies and postage	3,341
Telephone	1,513
Miscellaneous	2,783
TOTAL EXPENDITURES	252,472
RECEIPTS OVER (UNDER) EXPENDITURES	10,260
UNENCUMBERED CASH, JANUARY 1	11,432
UNENCUMBERED CASH, DECEMBER 31	$ 21,692

REPUBLIC COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 331,015	$ 305,000	$ 26,015
Special assessments	7,644	7,500	144
TOTAL RECEIPTS	338,659	312,500	26,159
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Sanitation			
Personal services	80,534	67,000	13,534
Contractual services	11,640	12,000	(360)
Commodities	1,420	9,130	(7,710)
Fuel	9,520	5,000	4,520
Capital outlay	-	15,000	(15,000)
Landfill tonnage fees	213,787	210,000	3,787
Miscellaneous	2,774	101,671	(98,897)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	319,675	419,801	(100,126)
RECEIPTS OVER (UNDER) EXPENDITURES	18,984	(107,301)	126,285
UNENCUMBERED CASH, JANUARY 1	203,111	107,301	95,810
UNENCUMBERED CASH, DECEMBER 31	$ 222,095	$ -	$ 222,095

REPUBLIC COUNTY, KANSAS

FUEL CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-21

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Reimbursements	$ 285,491	$ 440,000	$ (154,509)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Fuel	288,131	415,000	(126,869)
Repairs and maintenance	26,803	66,000	(39,197)
Miscellaneous	-	31,184	(31,184)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	314,934	512,184	(197,250)
RECEIPTS OVER (UNDER) EXPENDITURES	(29,443)	(72,184)	42,741
UNENCUMBERED CASH, JANUARY 1	117,735	72,184	45,551
UNENCUMBERED CASH, DECEMBER 31	$ 88,292	$ -	$ 88,292

REPUBLIC COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2024

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Advance tax	$ 222	$ 5,229	$ 4,509	$ 942
Ad valorem property tax				
Current tax	11,773,933	15,921,718	16,399,616	11,296,035
Neighborhood revitalization	-	140,393	140,393	-
Intangibles tax	15,555	25,888	19,564	21,879
Redemptions	75,106	242,840	176,699	141,247
Tax foreclosure sale	1,200	82,301	84,122	(621)
Delinquent				
Personal property tax	2,777	12,449	8,854	6,372
16/20M truck tax	24	2,305	2,145	184
Watercraft tax	-	-	-	-
Motor vehicle tax	167,061	951,653	808,555	310,159
Recreational vehicle tax	2,729	16,655	15,165	4,219
Escrow tax	3,303	37,868	36,989	4,182
16/20M truck tax	131,545	196,710	187,291	140,964
TOTAL DISTRIBUTABLE FUNDS	12,173,455	17,636,009	17,883,902	11,925,562
STATE FUNDS				
Educational building	-	101,248	101,248	-
Institutional building	-	52,603	52,603	-
Game licenses and park permits	3	5,460	5,460	3
Driver license fees	-	6,291	6,291	-
Motor vehicle licenses	1,126	619,839	619,469	1,496
Sales and compensating tax	60,512	598,511	608,779	50,244
Heritage trust	1,075	3,416	2,780	1,711
TOTAL STATE FUNDS	62,716	1,387,368	1,396,630	53,454
SUBDIVISION FUNDS				
Cities	-	1,273,014	1,273,014	-
Townships	-	32,957	32,957	-
School districts	-	5,615,159	5,615,159	-
Cemeteries	-	128,142	128,136	6
Central Kansas Library	-	100,264	100,264	-
Hillcrest Library district	-	29,867	29,867	-
River Valley Extension District No. 4	-	199,025	199,025	-
Irrigation districts	-	1,904,228	1,886,992	17,236
Watershed districts	-	72	72	-
Drainage districts	-	1,618	1,618	-
Fire Districts No. 3-12	-	175,833	175,833	-
TOTAL SUBDIVISION FUNDS	-	9,460,179	9,442,937	17,242
OTHER AGENCY FUNDS				
Payroll clearing	843	-	-	843
Flexible Benefits	7,130	70,321	73,466	3,985
Unclaimed legacy	108	-	-	108
Hospital revenue bond debt service	29,587	55,485	55,526	29,546
L.E.P.C.	528	-	528	-
Long and short	240	-	-	240
Change Checks	(1,083)	9,574	8,468	23
Law Library	28,288	7,595	-	35,883
TOTAL OTHER AGENCY FUNDS	65,641	142,975	137,988	70,628
TOTAL ALL AGENCY FUNDS	$ 12,301,812	$ 28,626,531	$ 28,861,457	$ 12,066,886