KINGMAN COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2022

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Kingman County, Kansas
Kingman, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Kingman County, Kansas**, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of 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 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 state date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated June 27, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accountsreports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

June 12, 2023

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,596,458	-	5,739,186	5,656,006	**1,679,638**	125,913	**1,805,551**
Special Purpose Funds							
Road and Bridge Fund	200,004	-	2,002,290	1,985,219	**217,075**	28,193	**245,268**
Special Bridge Fund	221,538	-	96,698	123,259	**194,977**	25,200	**220,177**
Public Health Fund	313,367	-	238,497	258,866	**292,998**	6,199	**299,197**
Activity Center Maintenance Fund	64,859	-	117,526	109,565	**72,820**	6,944	**79,764**
County Appraiser Fund	56,869	-	167,289	164,205	**59,953**	5,316	**65,269**
Noxious Weed Fund	116,227	-	114,306	123,139	**107,394**	40,647	**148,041**
Ambulance Fund	14,409	-	308,476	303,000	**19,885**	-	**19,885**
Employee Benefits Fund	749,601	-	2,194,576	2,378,592	**565,585**	11,883	**577,468**
Special Parks and Recreation Fund	2,998	-	1	2,998	**1**	-	**1**
Special Alcohol and Drug Program Fund	38,286	-	7,392	43,193	**2,485**	-	**2,485**
Emergency Telephone Services (911) Fund	79,615	-	68,401	62,869	**85,147**	21	**85,168**
Special Machinery Fund	118,052	-	49,625	102,254	**65,423**	22,400	**87,823**
Special Highway Improvement Fund	382,171	-	148,875	164,593	**366,453**	32,614	**399,067**
Register of Deeds Technology Fund	83,672	-	13,024	39,736	**56,960**	265	**57,225**
County Clerk Technology Fund	14,707	-	3,241	-	**17,948**	-	**17,948**
County Treasurer Technology Fund	10,168	-	3,242	10,713	**2,697**	-	**2,697**
County Wide .075% Sales Tax Fund	343,863	-	1,120,158	95,220	**1,368,801**	91,900	**1,460,701**
Capital Improvement Reserve Fund	2,308,168	-	1,419,662	2,226,396	**1,501,434**	104,011	**1,605,445**
Capital Equipment Reserve Fund	330,716	-	86,845	35,037	**382,524**	-	**382,524**
Activity Center Roof Replacement Fund	41,413	-	-	33,852	**7,561**	-	**7,561**
Grant Proceeds Fund	-	-	52,000	12,239	**39,761**	10,239	**50,000**
ARPA Fiscal Recovery Fund	599,596	89,422	694,596	1,383,614	**-**	1,033,536	**1,033,536**
Kansas Fights Addiction Fund	-	-	1,304	-	**1,304**	-	**1,304**
Bond and Interest Fund							
Bond and Interest Fund	26,393	-	388,732	385,560	**29,565**	-	**29,565**
Capital Project Fund							
Capital Project – 2021 Bridges Fund	1,127,667	-	962,315	1,622,519	**467,463**	1,185,706	**1,653,169**
Business Fund							
Self Insurance Reserve Fund	-	-	848,328	405,325	**443,003**	-	**443,003**
Trust Funds							
Special Motor Vehicle Fund	-	-	98,030	98,030	**-**	1,357	**1,357**
Prosecutor Training Assistance Fund	9,809	-	2,676	2,036	**10,449**	-	**10,449**
Total Primary Government	8,850,626	89,422	16,947,291	17,828,035	**8,059,304**	2,732,344	**10,791,648**
Related Municipal Entity							
Extension Council	242,027	-	110,556	137,850	**214,733**	-	**214,733**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 9,092,653	89,422	17,057,847	17,965,885	**8,274,037**	2,732,344	**11,006,381**

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

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

Composition of Cash		
Checking Accounts	$	**22,276,724**
Cash on Hand		**1,926**
Certificates of Deposit		**1,731,202**
Total Primary Government		**24,009,852**
Kingman County Extension Council		**214,733**
Total Cash		**24,224,585**
Distributable Funds per Schedule 3-1		**(12,817,715)**
Agency Funds per Schedule 3-2		**(400,489)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**11,006,381**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Kingman County Extension Council

The Kingman County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected executive board. The County annually budgets an appropriation to the Council that makes the Council financially dependent on the County. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule. The Council has been included in the County's financial statement as a related municipal entity.

Kingman County, Kansas Public Building Commission (PBC)

The PBC is organized under Kansas statutes for the purpose of acquiring a site for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The Board's members are appointed by the County Commissioners. Kingman County, Kansas Public Building Commission is audited annually through the Ninnescah Valley Health System audit and those audited financial statements are available at the hospital offices. The County does not have any debt or leases with the PBC.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2022.

Regulatory Basis Fund Types

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

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

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 the acquisition or construction of major capital facilities or equipment.

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

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

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Machinery Fund, Special Highway Improvement Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, County Wide .075% Sales Tax Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, Activity Center Roof Replacement Fund, Grant Proceeds Fund, ARPA Fiscal Recovery Fund, and Kansas Fights Addiction Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

no investment policy that would further limit its investment choices.

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

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $24,009,852 and the bank balance was $23,321,156. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,060,012 was covered by federal depository insurance and $22,261,144 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2022, the Extension Council's carrying amount of deposits was $214,733 and the bank balance was $217,844. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, all was covered by federal depository insurance.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2022.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Kingman County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2022 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	$ 1,411,000
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	85,220
General Fund	Bond and Interest Fund	Commission Approved	84,500
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	148,875
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	49,625
Special Motor Vehicle Fund	General Fund	Commission Approved	4
Game Licenses Fund	General Fund	Commission Approved	5
County Appraiser Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	1,625
Employee Benefits Fund	Self Insurance Reserve Fund	Commission Approved	825,000

NOTE 5 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
2021 Bridge Projects	$4,639,685	$4,639,685

NOTE 6 – LITIGATION

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

NOTE 7 – RISK MANAGEMENT

Kingman County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 107 participating members.

The County pays an annual premium to KCAMP for its commercial insurance for risks of loss, including property, general liability, automobile, law enforcement liability, public officials errors and omissions liability, employee benefits liability, cyber liability, crime, and public employees' surety bond insurance. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 up to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 91 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $750,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three calendar years.

NOTE 8 – HEALTH CARE SELF-INSURANCE CLAIMS

Kingman County, Kansas established a limited risk management program for employees' health care coverage effective September 1, 2022. Claims are paid by a third party administrator (Blue Cross Blue Shield of Kansas, or "BCBS") acting on behalf of the County. The contract between the County and BCBS

is renewable annually, with administration fees and stop-loss insurance premiums included in the contractual provisions. Protecting the County against unanticipated catastrophic loss, the program for the plan year ending August 31, 2023 includes a stop-loss provision for annual medical/prescription drug claims over $30,000 per individual and aggregate annual medical/prescription drug claims over $891,083. The aggregate stop-loss for the plan year was calculated at 125% of annualized expected medical/prescription drug claims. The dental claims are capped at $1,500 annually per individual. The County reimburses BCBS weekly for claims processed.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available To Pay Claims At Year End
2022	$ -	195,685	195,685	-	443,003

NOTE 9 – GRANTS AND SHARED REVENUES

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

NOTE 10 – DEFERRED COMPENSATION PLAN

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

NOTE 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of

covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $300,925 for the year ended December 31, 2022.

Contributions to the pension plan from the Extension Council were $2,796 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's and Kingman County Extension Council's proportionate share of the collective net pension liability reported by KPERS was $2,968,926 and $28,847, respectively. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A. 74-497, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

NOTE 13 – COMPENSATED ABSENCES

Vacation
Vacation is granted for all regular full-time employees. A minimum of 10 days and a maximum of 20 days vacation are granted based on years of employment. At any given time, the maximum amount of vacation that may be accumulated shall be the number of hours that an employee has earned during the immediately preceding 12 months. An employee must use the vacation earned each year, may donate

the time to the shared leave time account, or with prior approval of both the Payroll Clerk and the employee's department head, may carry over up to 5 days into the new year for a period of up to 30 calendar days. Upon termination, employees shall be paid for all accumulated vacation.

Sick Leave
Sick leave is granted at the rate of eight hours each month for all regular full-time employees. Sick leave benefits will be allowed to accumulate up to a maximum of 960 hours. Any employee accruing sick leave in excess of 960 hours will receive pay in December of each year for one-half of any additional sick leave. Accumulated sick leave shall not be paid upon termination of employment, with the exception of retirement, when the employee shall be paid up to 184 hours.

Compensatory Time
Compensatory time is granted to non-exempt employees and exempt employees who earn less than $47,476 per year at the discretion of their department head. These employees are paid time and one-half for any compensatory time worked. All compensatory time must be used in the week or pay period following the week with excess hours. Exempt, non-elected employees are also granted compensatory time off at their regular hourly rate and must be used by December 31st of each year.

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Kingman County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated total current cost of the landfill closure and post-closure care cost of $141,993 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2022.

The County has a municipal solid waste landfill that was closed in 1993. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The future post-closure care cost is undeterminable at this time.

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

NOTE 15 – LONG-TERM DEBT

Kingman County, Kansas has the following types of long-term debt.

General Obligation Bonds
On April 30, 2015, the County issued $1,765,000 of Series 2015 general obligation refunding bonds to refund callable bonds.

On December 8, 2016, the County issued $2,500,000 of Series 2016 general obligation bonds for the purpose of providing funds to pay the cost of Smoots Creek Bridge repair.

On May 4, 2021, the County issued $4,000,000 of Series 2021 general obligation bonds for the purpose of providing funds to pay the cost of multiple bridge repairs.

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2015	2-2.55%	04/30/15	$ 1,765,000	10/01/30	$ 1,070,000	-	(105,000)	**965,000**	23,503
Series 2016	2-3.10%	12/08/16	2,500,000	10/01/36	2,125,000	-	(115,000)	**2,010,000**	57,558
Series 2021	1.50%	05/04/21	4,000,000	10/01/27	4,000,000	-	-	**4,000,000**	84,500
Finance Leases									
3 - 2020 Ford Explorers	2.65%	03/23/20	92,295	03/31/23	39,388	-	(31,404)	**7,984**	672
Total Contractual Indebtedness					$ **7,234,388**	**-**	**(251,404)**	**6,982,984**	**166,233**

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

	YEAR							
	2023	2024	2025	2026	2027	2028-2032	2033-2036	**Total**
Principal								
GO Bonds	$ 230,000	240,000	240,000	250,000	4,255,000	1,110,000	650,000	**6,975,000**
Finance Leases	7,984	-	-	-	-	-	-	**7,984**
Total Principal	**237,984**	**240,000**	**240,000**	**250,000**	**4,255,000**	**1,110,000**	**650,000**	**6,982,984**
Interest								
GO Bonds	136,661	132,060	127,260	122,460	116,853	185,078	50,995	**871,367**
Finance Leases	35	-	-	-	-	-	-	**35**
Total Interest	**136,696**	**132,060**	**127,260**	**122,460**	**116,853**	**185,078**	**50,995**	**871,402**
Total Principal and Interest	$ **374,680**	**372,060**	**367,260**	**372,460**	**4,371,853**	**1,295,078**	**700,995**	**7,854,386**

KINGMAN COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 5,648,458	479,682	6,128,140	**5,656,006**	(472,134)
Special Purpose Funds					
Road and Bridge Fund	1,985,250	-	1,985,250	**1,985,219**	(31)
Special Bridge Fund	274,000	-	274,000	**123,259**	(150,741)
Public Health Fund	320,883	-	320,883	**258,866**	(62,017)
Activity Center Maintenance Fund	124,000	-	124,000	**109,565**	(14,435)
County Appraiser Fund	190,066	-	190,066	**164,205**	(25,861)
Noxious Weed Fund	160,530	-	160,530	**123,139**	(37,391)
Ambulance Fund	309,000	-	309,000	**303,000**	(6,000)
Employee Benefits Fund	2,427,000	-	2,427,000	**2,378,592**	(48,408)
Special Parks and Recreation Fund	2,998	-	2,998	**2,998**	-
Special Alcohol and Drug Program Fund	43,254	-	43,254	**43,193**	(61)
Emergency Telephone Services (911) Fund	116,026	-	116,026	**62,869**	(53,157)
Bond and Interest Fund					
Bond and Interest Fund	390,561	-	390,561	**385,560**	(5,001)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,651,644	**2,703,867**	2,736,598	(32,731)
Delinquent Tax	39,267	**40,272**	-	40,272
Vehicle Tax	290,054	**298,051**	297,559	492
Mineral Production Tax	11,260	**37,368**	10,000	27,368
Neighborhood Revitalization Rebate	(141,778)	**(143,551)**	(137,239)	(6,312)
Total Taxes and Shared Revenues	2,850,447	**2,936,008**	2,906,918	29,090
Intergovernmental				
Federal Aid	30,712	**16,185**	-	16,185
State Aid	-	**7,088**	-	7,088
Total Intergovernmental	30,712	**23,273**	-	23,273
Licenses and Fees				
Construction Fees	24,200	**28,600**	-	28,600
County Officers' Fees	114,109	**103,771**	60,000	43,771
Total Licenses and Fees	138,309	**132,371**	60,000	72,371
Charges for Services				
Attorney and Docket Fees	20,463	**12,795**	20,000	(7,205)
Solid Waste Disposal Fees	110,807	**89,557**	50,000	39,557
Total Charges for Services	131,270	**102,352**	70,000	32,352
Use of Money and Property				
Interest on Investments	35,325	**39,620**	10,000	29,620
Interest on Delinquent Taxes	50,995	**52,331**	20,000	32,331
Total Use of Money and Property	86,320	**91,951**	30,000	61,951
Miscellaneous				
Reimbursed Expenses	495,828	**629,682**	150,000	479,682
Flat Ridge Pilot Fees	366,603	**373,887**	310,000	63,887
BP Pilot Fees	800,000	**800,000**	800,000	-
AEP Pilot Fees	1,000,000	**623,476**	300,000	323,476
Zoning Fees	4,170	**2,365**	-	2,365
Transfers In	5,750	**9**	200,000	(199,991)
Miscellaneous	55,833	**23,812**	-	23,812
Total Miscellaneous	2,728,184	**2,453,231**	1,760,000	693,231
Total Receipts	$ 5,965,242	**5,739,186**	4,826,918	912,268

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures				
County Commission	$ 72,778	**71,846**	73,200	(1,354)
County Clerk	129,170	**140,514**	135,513	5,001
County Treasurer	145,133	**179,771**	162,818	16,953
County Attorney	169,529	**175,770**	176,627	(857)
Register of Deeds	131,349	**143,465**	142,560	905
Sheriff	1,282,714	**1,395,193**	1,461,250	(66,057)
Courthouse General	510,883	**473,792**	613,700	(139,908)
Unified Court	103,298	**111,950**	135,000	(23,050)
County Coroner	7,914	**-**	10,000	(10,000)
Conservation District	25,000	**30,000**	30,000	-
Fair	11,500	**11,500**	11,500	-
Core Circles	10,000	**10,000**	10,000	-
Payments to Agencies	4,434	**2,286**	-	2,286
Victim Wellness (Sexual Assault)	-	**2,000**	2,000	-
Human Resources	79,329	**81,338**	86,270	(4,932)
Emergency Management	53,503	**55,072**	61,610	(6,538)
Election	46,273	**65,951**	82,700	(16,749)
Economic Development	20,045	**56,282**	36,000	20,282
Solid Waste	128,635	**118,682**	133,900	(15,218)
County Counselor	81,963	**78,738**	125,000	(46,262)
Student Loan Repayment Program	20,002	**19,569**	25,000	(5,431)
Council on Aging	156,201	**158,287**	158,287	-
Intellectual Disability	60,525	**60,525**	60,525	-
Extension Council	156,498	**86,498**	156,498	(70,000)
Mental Health	63,000	**63,000**	63,000	-
Facade Program	15,977	**18,999**	-	18,999
Dilapidated Housing	750	**10,656**	-	10,656
Windfarm Haul Route	265,170	**453,602**	-	453,602
Refunds	268	**-**	-	-
Kingman County Carnival	10,000	**-**	-	-
Township Construction Fees	21,800	**-**	-	-
Transfers Out	2,113,000	**1,580,720**	1,695,500	(114,780)
Total General Fund Budget	5,896,641	**5,656,006**	5,648,458	7,548
(a) Adjustments for Qualifying Budget Credits	-	**-**	479,682	(479,682)
Total Expenditures	5,896,641	**5,656,006**	6,128,140	(472,134)
Receipts Over (Under) Expenditures	68,601	**83,180**		
Unencumbered Cash - Beginning	1,527,857	**1,596,458**		
Unencumbered Cash - Ending	$ 1,596,458	**1,679,638**		

(a) Adjustments for Qualifying Budget Credits

Reimbursed Expenses Over Amount Budgeted	$ 479,682

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Commission				
Personal Services	$ 63,530	**64,437**	65,000	(563)
Contractual Services	9,188	**7,400**	5,950	1,450
Commodities	60	**9**	500	(491)
Capital Outlay	-	**-**	1,750	(1,750)
Department Total	72,778	**71,846**	73,200	(1,354)
County Clerk				
Personal Services	123,605	**128,353**	126,613	1,740
Contractual Services	3,230	**9,737**	4,900	4,837
Commodities	2,335	**2,424**	3,200	(776)
Capital Outlay	-	**-**	800	(800)
Department Total	129,170	**140,514**	135,513	5,001
County Treasurer				
Personal Services	118,702	**133,654**	120,518	13,136
Contractual Services	23,171	**43,521**	38,550	4,971
Commodities	3,260	**2,596**	3,250	(654)
Capital Outlay	-	**-**	500	(500)
Department Total	145,133	**179,771**	162,818	16,953
County Attorney				
Personal Services	149,535	**154,976**	153,677	1,299
Contractual Services	17,810	**18,333**	18,950	(617)
Commodities	2,184	**1,571**	3,000	(1,429)
Capital Outlay	-	**890**	1,000	(110)
Department Total	169,529	**175,770**	176,627	(857)
Register of Deeds				
Personal Services	118,737	**135,093**	128,060	7,033
Contractual Services	4,519	**5,481**	6,500	(1,019)
Commodities	1,474	**2,891**	4,500	(1,609)
Capital Outlay	6,619	**-**	3,500	(3,500)
Department Total	131,349	**143,465**	142,560	905
Sheriff				
Personal Services	1,027,593	**1,096,151**	1,080,000	16,151
Contractual Services	203,167	**243,848**	296,450	(52,602)
Commodities	51,329	**54,414**	47,800	6,614
Capital Outlay	625	**780**	37,000	(36,220)
Department Total	$ 1,282,714	**1,395,193**	1,461,250	(66,057)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Courthouse General				
Personal Services	$ 88,132	**85,851**	103,000	(17,149)
Contractual Services	399,884	**368,131**	433,700	(65,569)
Commodities	17,451	**18,141**	18,500	(359)
Transfer to Capital Equip Reserves	-	**-**	45,000	(45,000)
Capital Outlay	5,416	**1,669**	13,500	(11,831)
Department Total	510,883	**473,792**	613,700	(139,908)
Unified Court				
Contractual Services	100,364	**92,754**	123,200	(30,446)
Commodities	2,934	**4,487**	5,100	(613)
Capital Outlay	-	**14,709**	6,700	8,009
Department Total	103,298	**111,950**	135,000	(23,050)
Other				
County Coroner	7,914	**-**	10,000	(10,000)
Conservation District	25,000	**30,000**	30,000	-
Fair	11,500	**11,500**	11,500	-
Core Circles	10,000	**10,000**	10,000	-
Payments to Agencies	4,434	**2,286**	-	2,286
Victim Wellness (Sexual Assault)	-	**2,000**	2,000	-
Human Resources	79,329	**81,338**	86,270	(4,932)
Emergency Management	53,503	**55,072**	61,610	(6,538)
Election	46,273	**65,951**	82,700	(16,749)
Economic Development	20,045	**56,282**	36,000	20,282
Solid Waste	128,635	**118,682**	133,900	(15,218)
County Counselor	81,963	**78,738**	125,000	(46,262)
Student Loan Repayment Program	20,002	**19,569**	25,000	(5,431)
Council on Aging	156,201	**158,287**	158,287	-
Intellectual Disability	60,525	**60,525**	60,525	-
Extension Council	156,498	**86,498**	156,498	(70,000)
Mental Health	63,000	**63,000**	63,000	-
Facade Program	15,977	**18,999**	-	18,999
Dilapidated Housing	750	**10,656**	-	10,656
Windfarm Haul Route	265,170	**453,602**	-	453,602
Refunds	268	**-**	-	-
Kingman County Carnival	10,000	**-**	-	-
Township Construction Fees	21,800	**-**	-	-
Transfers Out	2,113,000	**1,580,720**	1,695,500	(114,780)
Total Other	3,351,787	**2,963,705**	2,747,790	215,915
Total Expenditures	$ 5,896,641	**5,656,006**	5,648,458	7,548

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,399,837	**1,418,360**	1,435,529	(17,169)
Delinquent Tax	21,235	**21,205**	-	21,205
Vehicle Tax	148,906	**157,103**	157,082	21
Neighborhood Revitalization Rebate	(74,843)	**(75,303)**	(71,991)	(3,312)
Special Motor Fuels	386,810	**472,099**	429,188	42,911
Reimbursements	19,499	**8,826**	-	8,826
Total Receipts	1,901,444	**2,002,290**	1,949,808	52,482
Expenditures				
Personal Services	457,077	**499,905**	575,000	(75,095)
Contractual Services	551,317	**677,320**	557,150	120,170
Commodities	499,513	**607,074**	788,100	(181,026)
Capital Outlay	6,270	**2,420**	65,000	(62,580)
Transfers Out	293,350	**198,500**	-	198,500
Total Expenditures	1,807,527	**1,985,219**	1,985,250	(31)
Receipts Over (Under) Expenditures	93,917	**17,071**		
Unencumbered Cash - Beginning	106,087	**200,004**		
Unencumbered Cash - Ending	$ 200,004	**217,075**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 367,368	**53,773**	54,611	(838)
Delinquent Tax	5,496	**4,436**	-	4,436
Vehicle Tax	41,453	**41,349**	41,219	130
Neighborhood Revitalization Rebate	(19,642)	**(2,860)**	(2,734)	(126)
Total Receipts	394,675	**96,698**	93,096	3,602
Expenditures				
Personal Services	69,920	**-**	-	-
Contractual Services	264,992	**23,487**	50,000	(26,513)
Commodities	47,636	**99,772**	39,000	60,772
Capital Outlay	-	**-**	185,000	(185,000)
Total Expenditures	382,548	**123,259**	274,000	(150,741)
Receipts Over (Under) Expenditures	12,127	**(26,561)**		
Unencumbered Cash - Beginning	195,661	**221,538**		
Prior Year Cancelled Encumbrance	13,750	**-**		
Unencumbered Cash - Ending	$ 221,538	**194,977**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 109,262	**68,823**	69,679	(856)
Delinquent Tax	2,819	**2,150**	-	2,150
Vehicle Tax	21,198	**12,710**	12,260	450
Neighborhood Revitalization Rebate	(5,841)	**(3,655)**	(3,494)	(161)
Federal Aid	78,985	**70,855**	30,000	40,855
State Aid	14,230	**21,064**	2,000	19,064
Charges for Services	63,017	**66,550**	35,000	31,550
Total Receipts	283,670	**238,497**	145,445	93,052
Expenditures				
Personal Services	216,308	**181,129**	223,000	(41,871)
Contractual Services	37,622	**51,577**	62,450	(10,873)
Commodities	22,881	**26,160**	35,433	(9,273)
Total Expenditures	276,811	**258,866**	320,883	(62,017)
Receipts Over (Under) Expenditures	6,859	**(20,369)**		
Unencumbered Cash - Beginning	306,508	**313,367**		
Unencumbered Cash - Ending	$ 313,367	**292,998**		

KINGMAN COUNTY, KANSAS
Activity Center Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 80,803	**52,610**	53,236	(626)
Delinquent Tax	1,183	**1,094**	-	1,094
Vehicle Tax	9,099	**9,106**	9,070	36
Neighborhood Revitalization Rebate	(4,320)	**(2,794)**	(2,669)	(125)
Charges for Services	47,210	**48,702**	30,000	18,702
Miscellaneous	-	**8,808**	-	8,808
Total Receipts	133,975	**117,526**	89,637	27,889
Expenditures				
Personal Services	51,693	**53,255**	54,000	(745)
Contractual Services	36,990	**40,365**	45,000	(4,635)
Commodities	18,994	**12,400**	15,000	(2,600)
Capital Outlay	2,250	**3,545**	10,000	(6,455)
Transfers Out	10,000	**-**	-	-
Total Expenditures	119,927	**109,565**	124,000	(14,435)
Receipts Over (Under) Expenditures	14,048	**7,961**		
Unencumbered Cash - Beginning	50,811	**64,859**		
Unencumbered Cash - Ending	$ 64,859	**72,820**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 333	**-**	-	-
Expenditures				
Transfers Out	333	**-**	-	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 173,224	**146,242**	148,011	(1,769)
Delinquent Tax	2,531	**2,476**	-	2,476
Vehicle Tax	17,827	**19,413**	19,439	(26)
Neighborhood Revitalization Rebate	(9,262)	**(7,765)**	(7,422)	(343)
Miscellaneous	7,041	**6,923**	-	6,923
Total Receipts	191,361	**167,289**	160,028	7,261
Expenditures				
Personal Services	118,353	**122,558**	121,341	1,217
Capital Outlay	1,702	**-**	63,550	(63,550)
Contractual Services	55,385	**37,588**	3,050	34,538
Commodities	1,516	**2,434**	500	1,934
Transfers Out	1,625	**1,625**	1,625	-
Total Expenditures	178,581	**164,205**	190,066	(25,861)
Receipts Over (Under) Expenditures	12,780	**3,084**		
Unencumbered Cash - Beginning	44,089	**56,869**		
Unencumbered Cash - Ending	$ 56,869	**59,953**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 30,252	**53,780**	54,382	(602)
Delinquent Tax	1,159	**904**	-	904
Vehicle Tax	10,133	**3,738**	3,392	346
Neighborhood Revitalization Rebate	(1,617)	**(2,855)**	(2,728)	(127)
Sales of Chemicals	50,543	**58,739**	50,000	8,739
Total Receipts	90,470	**114,306**	105,046	9,260
Expenditures				
Personal Services	42,816	**58,532**	56,380	2,152
Contractual Services	11,061	**15,237**	19,400	(4,163)
Commodities	36,595	**48,322**	84,050	(35,728)
Capital Outlay	286	**1,048**	700	348
Total Expenditures	90,758	**123,139**	160,530	(37,391)
Receipts Over (Under) Expenditures	(288)	**(8,833)**		
Unencumbered Cash - Beginning	116,515	**116,227**		
Unencumbered Cash - Ending	$ 116,227	**107,394**		

KINGMAN COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 282	**-**	-	-
Expenditures				
Transfers Out	282	**-**	-	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 254,224	**291,363**	294,916	(3,553)
Delinquent Tax	3,810	**3,977**	-	3,977
Vehicle Tax	28,405	**28,604**	28,523	81
Neighborhood Revitalization Rebate	(13,593)	**(15,468)**	(14,790)	(678)
Total Receipts	272,846	**308,476**	308,649	(173)
Expenditures				
Appropriations	263,000	**303,000**	309,000	(6,000)
Receipts Over (Under) Expenditures	9,846	**5,476**		
Unencumbered Cash - Beginning	4,563	**14,409**		
Unencumbered Cash - Ending	$ 14,409	**19,885**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 111	-	-	-
Expenditures				
Transfers Out	111	-	-	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	$ -	-		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 109	**-**	-	-
Expenditures				
Transfers Out	109	**-**	-	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,708,926	**2,071,265**	2,096,102	(24,837)
Delinquent Tax	30,559	**29,569**	-	29,569
Vehicle Tax	226,958	**193,985**	191,749	2,236
Neighborhood Revitalization Rebate	(91,364)	**(109,960)**	(105,123)	(4,837)
Transfers In	300,000	**-**	-	-
Miscellaneous	6,013	**9,717**	-	9,717
Total Receipts	2,181,092	**2,194,576**	2,182,728	11,848
Expenditures				
Health Insurance	1,498,708	**912,959**	1,705,000	(792,041)
Other Insurance	61,148	**38,809**	75,000	(36,191)
Social Security	223,611	**242,155**	252,000	(9,845)
Retirement	279,313	**300,925**	310,000	(9,075)
Workmen's Compensation	49,841	**56,257**	70,000	(13,743)
Unemployment Tax	3,293	**2,487**	15,000	(12,513)
Transfers Out	-	**825,000**	-	825,000
Total Expenditures	2,115,914	**2,378,592**	2,427,000	(48,408)
Receipts Over (Under) Expenditures	65,178	**(184,016)**		
Unencumbered Cash - Beginning	684,423	**749,601**		
Unencumbered Cash - Ending	$ 749,601	**565,585**		

KINGMAN COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Alcohol Liquor Tax	$ -	**1**	-	1
Expenditures				
Appropriations	-	**2,998**	2,998	-
Receipts Over (Under) Expenditures	-	**(2,997)**		
Unencumbered Cash - Beginning	2,998	**2,998**		
Unencumbered Cash - Ending	$ 2,998	**1**		

KINGMAN COUNTY, KANSAS
Special Alcohol and Drug Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Alcohol Liquor Tax	$ 7,652	**7,392**	6,334	1,058
Expenditures				
Appropriations	-	**43,193**	43,254	(61)
Receipts Over (Under) Expenditures	7,652	**(35,801)**		
Unencumbered Cash - Beginning	30,634	**38,286**		
Unencumbered Cash - Ending	$ 38,286	**2,485**		

KINGMAN COUNTY, KANSAS
Emergency Telephone Services (911) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
911 Telephone Tax	$ 68,277	**68,401**	65,000	3,401
Expenditures				
Contractual Services	61,761	**62,869**	90,000	(27,131)
Commodities	-	**-**	1,000	(1,000)
Capital Outlay	677	**-**	25,026	(25,026)
Total Expenditures	62,438	**62,869**	116,026	(53,157)
Receipts Over (Under) Expenditures	5,839	**5,532**		
Unencumbered Cash - Beginning	73,776	**79,615**		
Unencumbered Cash - Ending	$ 79,615	**85,147**		

KINGMAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	73,338	**49,625**
Expenditures			
Capital Outlay		29,765	**102,254**
Receipts Over (Under) Expenditures		43,573	**(52,629)**
Unencumbered Cash - Beginning		74,479	**118,052**
Unencumbered Cash - Ending	$	118,052	**65,423**

KINGMAN COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	220,012	**148,875**
Expenditures			
Commodities		-	**43,093**
Capital Outlay		417,728	**121,500**
Total Expenditures		417,728	**164,593**
Receipts Over (Under) Expenditures		(197,716)	**(15,718)**
Unencumbered Cash - Beginning		579,887	**382,171**
Unencumbered Cash - Ending	$	382,171	**366,453**

KINGMAN COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	14,535	**12,967**
Interest		381	**57**
Total Receipts		14,916	**13,024**
Expenditures			
Personal Services		-	**16,841**
Contractual Services		10,886	**22,895**
Total Expenditures		10,886	**39,736**
Receipts Over (Under) Expenditures		4,030	**(26,712)**
Unencumbered Cash - Beginning		79,642	**83,672**
Unencumbered Cash - Ending	$	83,672	**56,960**

KINGMAN COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	3,635	**3,241**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		3,635	**3,241**
Unencumbered Cash - Beginning		11,072	**14,707**
Unencumbered Cash - Ending	$	14,707	**17,948**

KINGMAN COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Technology Fees	$	3,635	**3,242**
Expenditures			
Capital Outlay		2,560	**10,713**
Receipts Over (Under) Expenditures		1,075	**(7,471)**
Unencumbered Cash - Beginning		9,093	**10,168**
Unencumbered Cash - Ending	$	10,168	**2,697**

KINGMAN COUNTY, KANSAS
County Wide .075% Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales and Compensating Use Tax	$	992,652	**1,017,352**
Federal Aid		29,466	**-**
State Aid		87,096	**93,535**
Reimbursements		-	**9,271**
Total Receipts		1,109,214	**1,120,158**
Expenditures			
Capital Outlay		2,120,693	**95,220**
Receipts Over (Under) Expenditures		(1,011,479)	**1,024,938**
Unencumbered Cash - Beginning		1,290,621	**343,863**
Prior Year Cancelled Encumbrance		64,721	**-**
Unencumbered Cash - Ending	$	343,863	**1,368,801**

KINGMAN COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,800,000	**1,411,000**
State Aid		90,000	**-**
Reimbursements		-	**8,662**
Total Receipts		1,890,000	**1,419,662**
Expenditures			
Capital Outlay		1,025,970	**2,226,396**
Receipts Over (Under) Expenditures		864,030	**(806,734)**
Unencumbered Cash - Beginning		1,444,138	**2,308,168**
Unencumbered Cash - Ending	$	2,308,168	**1,501,434**

KINGMAN COUNTY, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	14,625	**86,845**
Expenditures			
Capital Outlay		100,474	**35,037**
Receipts Over (Under) Expenditures		(85,849)	**51,808**
Unencumbered Cash - Beginning		416,565	**330,716**
Unencumbered Cash - Ending	$	330,716	**382,524**

KINGMAN COUNTY, KANSAS
Activity Center Roof Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,000	**-**
Expenditures			
Contractual Services		-	**33,852**
Receipts Over (Under) Expenditures		10,000	**(33,852)**
Unencumbered Cash - Beginning		31,413	**41,413**
Unencumbered Cash - Ending	$	41,413	**7,561**

KINGMAN COUNTY, KANSAS
CDBG-CV Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	96,000	**-**
Expenditures			
Contractual Services		99,000	**-**
Receipts Over (Under) Expenditures		(3,000)	**-**
Unencumbered Cash - Beginning		3,000	**-**
Unencumbered Cash - Ending	$	-	**-**

KINGMAN COUNTY, KANSAS
Grant Proceeds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**50,000**
Grants		-	**2,000**
Total Receipts		-	**52,000**
Expenditures			
Capital Outlay		-	**12,239**
Receipts Over (Under) Expenditures		-	**39,761**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**39,761**

KINGMAN COUNTY, KANSAS
EOC Grant (SPARK) Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual Services		3,454	**-**
Receipts Over (Under) Expenditures		(3,454)	**-**
Unencumbered Cash - Beginning		3,454	**-**
Unencumbered Cash - Ending	$	-	**-**

KINGMAN COUNTY, KANSAS
ARPA Fiscal Recovery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	694,596	**694,596**
Expenditures			
Contractual Services		95,000	**2,153**
Capital Outlay		-	**1,381,461**
Total Expenditures		95,000	**1,383,614**
Receipts Over (Under) Expenditures		599,596	**(689,018)**
Unencumbered Cash - Beginning		-	**599,596**
Prior Year Cancelled Encumbrances		-	**89,422**
Unencumbered Cash - Ending	$	599,596	**-**

KINGMAN COUNTY, KANSAS
Kansas Fights Addiction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements	$	-	**1,304**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**1,304**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**1,304**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 303,787	**280,462**	283,881	(3,419)
Delinquent Tax	4,518	**4,530**	-	4,530
Vehicle Tax	33,007	**34,131**	34,093	38
Neighborhood Revitalization Rebate	(16,243)	**(14,891)**	(14,236)	(655)
Bond Proceeds	5,000	**-**	-	-
Transfers In	2,355	**84,500**	84,500	-
Total Receipts	332,424	**388,732**	388,238	494
Expenditures				
Bond Principal	225,000	**220,000**	220,000	-
Bond Interest and Fees	85,560	**165,560**	165,561	(1)
Cash Basis Reserve	-	**-**	5,000	(5,000)
Total Expenditures	310,560	**385,560**	390,561	(5,001)
Receipts Over (Under) Expenditures	21,864	**3,172**		
Unencumbered Cash - Beginning	4,529	**26,393**		
Unencumbered Cash - Ending	$ 26,393	**29,565**		

KINGMAN COUNTY, KANSAS
Bond Issuance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Bond Proceeds	$ 38,523	-
Expenditures		
Cost of Issuance	36,168	-
Transfers Out	2,355	-
Total Expenditures	38,523	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	$ -	-

KINGMAN COUNTY, KANSAS
Capital Project – 2021 Bridges Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Bond Proceeds	$	3,956,477	**-**
Bond Premium		53,200	**-**
Federal Aid		12,501	**905**
State Aid		-	**961,410**
Reimbursements		149,155	**-**
Total Receipts		4,171,333	**962,315**
Expenditures			
Contractual Services		419,792	**147,143**
Capital Outlay		2,597,874	**1,475,376**
Underwriter's Discount		26,000	**-**
Total Expenditures		3,043,666	**1,622,519**
Receipts Over (Under) Expenditures		1,127,667	**(660,204)**
Unencumbered Cash - Beginning		-	**1,127,667**
Unencumbered Cash - Ending	$	1,127,667	**467,463**

KINGMAN COUNTY, KANSAS
Self Insurance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Employee Contributions	$	-	**23,328**
Transfers In		-	**825,000**
Total Receipts		-	**848,328**
Expenditures			
Health Insurance Premiums		-	**209,640**
Health Insurance Claims		-	**195,685**
Total Expenditures		-	**405,325**
Receipts Over (Under) Expenditures		-	**443,003**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**443,003**

KINGMAN COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	90,744	**89,674**
Miscellaneous		5,117	**8,356**
Total Receipts		95,861	**98,030**
Expenditures			
Personal Services		78,477	**89,849**
Contractual Services		5,416	**5,226**
Commodities		4,068	**2,951**
Capital Outlay		2,985	**-**
Transfers Out		4,915	**4**
Total Expenditures		95,861	**98,030**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

KINGMAN COUNTY, KANSAS
Prosecutor Training Assistance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	2,828	**2,676**
Expenditures			
Personal Services		370	**555**
Contractual Services		2,350	**1,481**
Total Expenditures		2,720	**2,036**
Receipts Over (Under) Expenditures		108	**640**
Unencumbered Cash - Beginning		9,701	**9,809**
Unencumbered Cash - Ending	$	9,809	**10,449**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
County Appropriations	$	156,510	**86,498**
KSU Salary Participation		32,710	**17,660**
Educational Services		4,063	**4,456**
Interest and Miscellaneous Income		396	**1,942**
Total Receipts		193,679	**110,556**
Expenditures			
Audit, Printing, and Treasury Bond		1,868	**4,499**
Telephone		3,587	**936**
Rent and Utilities		118	**2,763**
Postage and Supplies		4,539	**12,144**
Equipment		2,944	**440**
Miscellaneous		6,219	**-**
Transportation		1,597	**2,366**
Subsistence		493	**685**
Salaries		126,656	**90,607**
Social Security and Retirement		18,895	**13,435**
Educational Services		210	**4,098**
Non Appropriated Funds		4,624	**5,877**
Total Expenditures		171,750	**137,850**
Receipts Over (Under) Expenditures		21,929	**(27,294)**
Unencumbered Cash - Beginning		220,098	**242,027**
Unencumbered Cash - Ending	$	242,027	**214,733**

Schedule 3-1

KINGMAN COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 11,073,506	17,490,147	16,334,796	**12,228,857**
Motor Vehicle 16/20M Tax	55,777	80,408	78,743	**57,442**
RV & Commercial Vehicle Tax	4,733	361,473	361,382	**4,824**
Clearing Fund	-	25,971	25,971	**-**
Delinquent Real Estate Tax	36,085	220,162	205,580	**50,667**
Delinquent Personal Property Tax	14,936	46,644	57,104	**4,476**
Delinquent 16/20M Tax	341	3,502	3,819	**24**
Other Taxes	149,486	622,963	611,712	**160,737**
Neighborhood Revitalization Program	-	809,841	809,841	**-**
Motor Vehicle Registration	229,132	1,572,018	1,534,816	**266,334**
Excise Tax	7	57	40	**24**
Antique Vehicle	1,800	15,162	15,024	**1,938**
County Wide .075% Sales Tax	-	1,017,351	1,017,351	**-**
Total Distributable Funds	11,565,803	22,265,699	21,056,179	**12,775,323**
State Funds				
State Drivers Licenses	-	38,070	38,070	**-**
State Educational Fund	-	118,318	118,318	**-**
State Institutions Building Tax	-	59,159	59,159	**-**
Combined Motor Vehicle Sales Tax	51,419	610,595	619,622	**42,392**
Games Licenses	-	5,950	5,950	**-**
Total State Funds	51,419	832,092	841,119	**42,392**
Subdivision Funds				
Cemetery Districts	-	44,132	44,132	**-**
Cities	-	2,262,701	2,262,701	**-**
Hospital Districts	-	51,316	51,316	**-**
School Districts	-	4,757,318	4,757,318	**-**
Townships	-	2,502,151	2,502,151	**-**
Regional Library	-	102,699	102,699	**-**
Fire Districts	-	20,575	20,575	**-**
Total Subdivision Funds	-	9,740,892	9,740,892	**-**
Total	$ 11,617,222	32,838,683	31,638,190	**12,817,715**

Schedule 3-2

KINGMAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Agency Funds				
Flexible Spending	$ (232)	50,395	46,899	**3,264**
District Court	111,091	491,310	493,413	**108,988**
Law Library	22,296	6,592	6,081	**22,807**
Special Prosecutor Trust	11,763	-	-	**11,763**
Diversion	161,176	11,490	-	**172,666**
Sheriff Equipment	50,772	18,967	16,089	**53,650**
Sheriff Drug Seizure	5,630	-	-	**5,630**
County Sheriff	-	37,927	37,927	**-**
Sheriff Commissary	18,802	24,252	21,951	**21,103**
Beer License Stamp Fund	50	25	75	**-**
Total Agency Funds	$ 381,348	641,914	622,773	**400,489**