ANDERSON COUNTY, KANSAS

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

For the Year Ended December 31, 2024

Anderson County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Anderson County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Anderson County, Kansas, as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Anderson County, Kansas, as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Anderson County, Kansas, as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Anderson County, Kansas, as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated October 9, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the 2023 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

Chanute, Kansas
November 19, 2025

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

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	$	85,513		5,157,471	4,591,322	651,662	215,455	867,117
Special Purpose:								
Ambulance		688		691,811	689,960	2,539		2,539
Conservation District		139		50,133	50,000	272		272
Direct Election		2,022		70,786	71,834	974	300	1,274
Employee Benefits	(2)	415,057	1,681	1,562,061	1,594,059	384,740	40,072	424,812
EMS Tax Lid Reserve		202,783			173,711	29,072		29,072
Fair Building		323		9,540	9,500	363		363
Health		28		89,377	89,000	405		405
Historical Society		936		34,949	34,750	1,135		1,135
Mental Health		309		91,204	90,889	624		624
Inmate Commissary		1,020		75,031	39,618	36,433	2,606	39,039
Intellectual Disabilities		30		46,746	46,586	190		190
Noxious Weed		4,678		238,726	241,904	1,500	3,329	4,829
Reappraisal		4,605		390,575	380,393	14,787	13,306	28,093
Road and Bridge		88,859		3,671,034	3,746,255	13,638	293,440	307,078
Rural Fire District No. 1		3,201		489,291	489,713	2,779	62,323	65,102
Service Program for the Elderly				70,490	69,925	565		565
Special Alcohol Program		2,856		9,230	9,584	2,502		2,502
Special Bridge		413,969		292,569	258,885	447,653	72,629	520,282
Special Liability		11,431		53,004	56,250	8,185		8,185
Special Park and Recreation		17,141		2,010		19,151		19,151
Special Ambulance Equipment		71,180			14,260	56,920		56,920
Special Capital Improvement		2,263,260		485,516	421,408	2,327,368		2,327,368
Special Equipment Reserve		1,030,334		114,000	132,008	1,012,326		1,012,326
Jail Sales Tax Reserve		202,261				202,261		202,261
Jail/Sheriff Reserve		488,839		250,000	78,371	660,468	371	660,839
Special Highway		300,244		70,000	90,197	280,047		280,047
Special Machinery		391,632		575,000	6,200	960,432		960,432
Special Rural Fire Equipment		255,664		73,000	11,962	316,702	5,550	322,252
Welda Sewer District		51,947		24,036	32,348	43,635	676	44,311
Emergency Telephone Service		113,750		65,732	47,593	131,889	577	132,466
Wireless Emergency Telephone Service		3,871		16	455	3,432	35	3,467
Special Auto		84,451		327,597	355,119	56,929	23,374	80,303
Prosecuting Attorney Training		611		512	970	153		153
Special Law Enforcement Trust		29,211		16,382		45,593		45,593
Special Sex Offender Fee Trust		8,624		4,480	2,805	10,299		10,299
Register of Deeds Technology		62,314		10,392	7,796	64,910		64,910
Sheriff Bulletproof Vest Grant		1,106		3,199	4,115	190		190
County Clerk Technology		9,213		2,575		11,788		11,788
County Treasurer Technology		10,931		2,573	4,212	9,292		9,292

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

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

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Prosecutor's Trust	1,084			1,084			
D.A.R.E. Grant	6,079		3,194	1,256	8,017		8,017
Prosecuting Attorney Check Fees	574		10	500	84		84
American Rescue Plan	613,564			613,564			
Diversion Fees	2,830		5,210	6,040	2,000		2,000
Bond and Interest:							
Bond and Interest	30,376		252,685	253,000	30,061		30,061
Hospital Bond and Interest	271,841		1,609,138	1,594,474	286,505		286,505
Welda Sewer Bond and Interest	205		19,244	19,244	205		205
Law Enforcement Center Bond Reserve	903,710			903,710			
Business:							
Solid Waste	333,525		244,787	486,411	91,901	18,475	110,376
Trusts:							
Employee Flexible Spending Plan Trust	12,407		12,217	10,067	14,557		14,557
Employee Benefit HRA Trust	3,411		200		3,611		3,611
Self-Funded Health Insurance Trust			548,960	107,031	441,929		441,929
Veteran's Memorial	66,075			24,930	41,145	7	41,152
Ethanol Plant Tax Refund Reserve	1,266,282		29,433	24,700	1,271,015		1,271,015
Total Primary Government (1)	10,146,994	1,681	17,846,126	17,989,968	10,004,833	752,525	10,757,358
Composition of Cash:							
Cash and Cash Items on Hand							54,193
Demand Deposits							22,254,444
State Municipal Investment Pool							302,681
Less: Agency Funds							(11,853,961)
Adjustment for Rounding							1
Total Primary Government (1)							10,757,358

(1) Excluding Agency Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

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

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Note 1 Summary of Significant Accounting Policies

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

Reporting Entity

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

Basis of Accounting

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

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

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

Basis of Presentation

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

The following Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2024:

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

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

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

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

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

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

Property Taxes

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

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing for the year ending December 31, 2024.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2024, the County amended the following budgets, in the amounts indicated:

		Original Budget	Amended Budget
Solid Waste Fund	$	464,250	614,407
Noxious Weed Fund		164,100	242,705

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

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

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

Note 2 Deposits and Investments

As of December 31, 2024, the County had the following investments:

Investment Type	Book Value	Fair Value
Kansas Municipal Investment Pool	$ 302,681	302,681

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

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. In addition to this, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

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

At December 31, 2024, the carrying amount of the County's deposits was $22,254,444 and the bank balance was $22,655,834. Of the bank balance, $1,531,052 was covered by federal depository insurance and the remaining $21,124,782 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2024, the County had invested $302,681 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 3 Long-term Debt

Changes in the County's outstanding long-term debt, for the year ending December 31, 2024 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease Obligations:									
Fire Truck	3.77%	8/13/2018	$ 206,800	1/15/2026	56,276		27,617	28,659	2,124
Fire Truck	2.84%	12/20/2021	170,000	1/15/2027	105,061		34,043	71,018	2,988
General Obligation Bonds:									
G.O. Refunding Bonds	2.00-2.50%	7/02/2015	2,370,000	8/01/2026	720,000		235,000	485,000	18,000
G.O. Refunding Bonds	2.00-3.25%	12/28/2017	9,685,000	8/01/2038	9,125,000		80,000	9,045,000	291,694
G.O. Refunding Bonds	.45-2.75%	10/29/2020	14,095,000	8/01/2042	13,135,000		970,000	12,165,000	252,780
G.O. Sewer District Bonds 2007-A	4.125%	6/18/2007	268,300	6/26/2047	211,000		5,000	206,000	8,704
G.O. Sewer District Bonds 2007-B	4.125%	6/18/2007	46,000	6/26/2047	36,200		900	35,300	1,493
G.O. Sewer District Bonds 2007-C	4.125%	6/18/2007	60,000	6/26/2047	47,200		1,200	46,000	1,947
Total Contractual Indebtedness					23,435,737	-	1,353,760	22,081,977	579,730

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

	Capital Lease Obligations		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2025	$ 63,670	3,101	1,307,100	557,805
2026	36,007	1,024	1,303,300	539,212
2027			1,078,300	518,615
2028			1,083,500	503,322
2029			1,103,500	485,496
2030-2034			5,886,600	2,047,946
2035-2039			6,882,700	1,097,339
2040-2044			3,282,000	157,712
2045-2047			55,300	4,620
Total	99,677	4,125	21,982,300	5,912,067

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Special Auto Fund	General Fund	K.S.A. 8-145	$ 84,450
American Rescue Plan Fund	General Fund	Resolution	403,991
General Fund	Special Capital Improvement Fund	K.S.A. 19-120	485,516
Election Fund	Special Equipment Reserve Fund	K.S.A. 19-119	5,500
Noxious Weed Fund	Special Equipment Reserve Fund	K.S.A. 19-119	53,500
Reappraisal Fund	Special Equipment Reserve Fund	K.S.A. 19-119	55,000
Special Equipment Reserve Fund	Noxious Weed Fund	K.S.A. 19-119	77,587
General Fund	Jail/Sheriff Reserve Fund	Resolution	250,000
Road and Bridge Fund	Special Highway Fund	K.S.A. 68-590	70,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	575,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	K.S.A. 19-3612c	73,000
General Fund	Special Auto Fund	Resolution	46,875
Welda Sewer District Fund	Welda Sewer District Bond and Interest Fund	Bond Covenant	19,244
Ethanol Plant Tax Refund Reserve Fund	Self-Funded Health Insurance Trust Fund	Resolution	415,000

Note 5 Other Long-Term Obligations from Operations

Compensated Absences

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

Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $613,961 for KPERS and $150,631 for KP&F for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $3,327,606 for KPERS and $1,102,530 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County’s contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Employee Benefit Health Insurance Trust Fund

The County has established the Employee Benefit Health Insurance Trust fund. This fund is used to provide health insurance coverage to County employees and is funded by payroll withholdings from County employees and funds from the Employee Benefit Fund of the County.

Under this program, payroll withholdings and benefits are paid into a trust fund. The County has contracted with an insurance company to provide for payment of medical claims and overall administration of this program. Employee medical claims up to $40,000 per employee per year are sent directly to the insurance company and are paid by them from this trust fund.

Claims over $40,000 per employee are covered by special reinsurance purchased by the insurance company to cover these claims. The amount of health insurance premium charged to the employees is determined annually and is set in such an amount that all medical claims can be paid.

At the end of each year, the insurance company reviews the claim history and adjusts the amount of monthly payment needed. Any change needed is spread over the next three years, whether that change is an increase or decrease.

No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of December 31, 2024 is not available.

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 7 Federally Assisted Programs – Compliance Audits

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

Note 8 Pending Litigation

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

Note 9 Closure and Postclosure Care Costs of Landfill

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The final closure was completed during 1996. Engineer estimates made at the time of closing were that it would cost $21,200 per year over the thirty year monitoring period to provide for monitoring and post-closure care of the landfill site.

Note 10 Subsequent Events

The County has evaluated subsequent events through November 19, 2025, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Anderson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:			
General	$ 4,591,322	4,591,322	
Special Purpose:			
Ambulance	689,960	689,960	
Conservation District	50,000	50,000	
Direct Election	72,000	71,834	(166)
Employee Benefits	1,663,200	1,594,059	(69,141)
Fair Building	9,500	9,500	
Health	89,000	89,000	
Historical Society	34,750	34,750	
Mental Health	90,889	90,889	
Intellectual Disabilities	46,586	46,586	
Noxious Weed	242,705	241,904	(801)
Reappraisal	389,200	380,393	(8,807)
Road and Bridge	3,749,700	3,746,255	(3,445)
Rural Fire District No. 1	496,419	489,713	(6,706)
Service Program for the Elderly	69,925	69,925	
Special Alcohol Program	9,584	9,584	
Special Bridge	447,230	258,885	(188,345)
Special Liability	56,250	56,250	
Special Park and Recreation	18,558		(18,558)
Welda Sewer District	78,145	32,348	(45,797)
Emergency Telephone Service	101,805	47,593	(54,212)
Wireless Emergency Telephone Service	3,822	455	(3,367)
Bond and Interest:			
Bond and Interest	273,050	253,000	(20,050)
Hospital Bond and Interest	1,844,574	1,594,474	(250,100)
Welda Sewer Bond and Interest	20,000	19,244	(756)
Business:			
Solid Waste	614,407	486,411	(127,996)
Totals	15,752,581	14,954,334	(798,247)

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 2,584,496	3,176,398	3,200,678	(24,280)
Motor Vehicle Tax	270,824	193,342	172,427	20,915
Recreational Vehicle Tax	7,218	5,816	4,417	1,399
Delinquent Tax	43,201	54,744	38,486	16,258
16/20 M Truck Tax	17,779	20,744	11,898	8,846
Countywide Sales Tax	934,679	933,653	825,000	108,653
Commercial Vehicle Fees	23,587	17,120	15,146	1,974
Mineral Production Tax	1,598	1,047		1,047
Watercraft Tax	2,049	2,313	1,211	1,102
Interest on Tax	68,873	90,128	90,000	128
Total Taxes	3,954,304	4,495,305	4,359,263	136,042
Intergovernmental				
Federal Emergency Preparedness Grant	22,542		18,000	(18,000)
Local Alcoholic Liquor Tax	2,072	2,010	3,489	(1,479)
Total Intergovernmental	24,614	2,010	21,489	(19,479)
Licenses, Fees, and Permits				
Officer Fees	80,260	93,198	95,000	(1,802)
Service Fees	835	2,589		2,589
Total Licenses, Fees, and Permits	81,095	95,787	95,000	787
Use of Money and Property				
Interest on Investments	67,873	74,098	20,000	54,098
Rent	1,875	1,830		1,830
Prisoner Board			90,000	(90,000)
Total Use of Money and Property	69,748	75,928	110,000	(34,072)
Transfers				
Operating Transfers In	488,307	488,441		488,441
Miscellaneous				
Other	14,714		5,000	(5,000)
Total Cash Receipts	4,632,782	5,157,471	4,590,752	566,719
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	65,264	67,221	67,300	(79)
Contractual Services	2,077	4,091	6,800	(2,709)
Commodities	80	153	500	(347)
Capital Outlay		185	1,000	(815)
Reimbursed Expense		(155)		(155)
Total County Commission	67,421	71,495	75,600	(4,105)
County Clerk				
Personal Services	150,038	142,265	155,000	(12,735)
Contractual Services	5,664	6,231	7,000	(769)
Commodities	2,401	2,517	2,000	517
Capital Outlay	114	1,550	1,000	550
Reimbursed Expense	(40)	(25)		(25)
Total County Clerk	158,177	152,538	165,000	(12,462)
County Treasurer				
Personal Services	333,254	349,165	405,000	(55,835)
Contractual Services	13,128	15,696	13,500	2,196
Commodities	2,962	3,891	5,500	(1,609)
Capital Outlay	1,283	196	4,100	(3,904)
Operating Transfers Out	54,675	46,875	46,875	
Reimbursed Expense	(389)			
Total County Treasurer	404,913	415,823	474,975	(59,152)

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
County Attorney				
Personal Services	$ 123,582	137,048	141,373	(4,325)
Contractual Services	49,558	57,302	17,464	39,838
Commodities	4,468	3,915	5,463	(1,548)
Capital Outlay	3,708	864	8,000	(7,136)
Reimbursed Expense	(1,258)	(1,599)	(300)	(1,299)
Total County Attorney	180,058	197,530	172,000	25,530
Register of Deeds				
Personal Services	78,421	84,596	84,000	596
Contractual Services	546	648	2,500	(1,852)
Commodities	326	129	1,000	(871)
Capital Outlay	266	125	1,000	(875)
Total Register of Deeds	79,559	85,498	88,500	(3,002)
District Court				
Contractual Services	117,707	145,835	144,788	1,047
Commodities	3,687	5,220	6,000	(780)
Capital Outlay	1,870	37,980	19,500	18,480
Reimbursed Expense	(785)	(7,058)		(7,058)
Total District Court	122,479	181,977	170,288	11,689
Courthouse General				
Personal Services	77,024	75,653	96,000	(20,347)
Contractual Services	292,844	324,878	285,000	39,878
Commodities	27,579	27,817	25,000	2,817
Capital Outlay	5,018	6,167	16,000	(9,833)
Reimbursed Expense	(21,428)	(18,455)		(18,455)
Total Courthouse General	381,037	416,060	422,000	(5,940)
Appropriations				
Contractual Services	9,000	9,000	9,000	
Other General Government				
Contractual Services	81,819	10,752	10,752	
CASA				
Contractual Services	9,600	9,600	9,600	
Total General Government	1,494,063	1,550,273	1,597,715	(47,442)
Public Works				
Planning and Zoning				
Personal Services	12,334	12,898	21,000	(8,102)
Contractual Services	4,972	1,240	3,400	(2,160)
Commodities		168	1,000	(832)
Capital Outlay			1,000	(1,000)
Total Planning and Zoning	17,306	14,306	26,400	(12,094)
Maintenance				
Contractual Services	10,415			
Total Public Works	27,721	14,306	26,400	(12,094)
Public Safety				
Sheriff				
Personal Services	522,981	534,838	580,502	(45,664)
Contractual Services	35,928	24,822	63,000	(38,178)
Commodities	45,389	44,574	66,950	(22,376)
Capital Outlay	61,483	66,457	85,800	(19,343)
Operating Transfers Out	96,000	125,000		125,000
Reimbursed Expense	(9,476)	(4,309)		(4,309)
Total Sheriff	752,305	791,382	796,252	(4,870)

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Dispatch				
Personal Services	$ 343,270	378,395	404,593	(26,198)
Contractual Services	32,028	33,856	45,700	(11,844)
Commodities	1,613	3,359	3,000	359
Capital Outlay	3,105	3,071	5,000	(1,929)
Reimbursed Expense	(215)	(87)		(87)
Total Dispatch	379,801	418,594	458,293	(39,699)
Jail				
Personal Services	598,866	629,859	662,254	(32,395)
Contractual Services	203,779	238,219	230,000	8,219
Commodities	138,473	159,024	141,317	17,707
Capital Outlay	3,532	10,953	5,000	5,953
Operating Transfers Out	158,000	125,000		125,000
Reimbursed Expense	(144,515)	(127,934)		(127,934)
Total Jail	958,135	1,035,121	1,038,571	(3,450)
Juvenile Detention				
Contractual Services	450	2,250	20,000	(17,750)
Emergency Preparedness				
Personal Services	49,708	55,754	70,040	(14,286)
Contractual Services	77,675	102,567	49,440	53,127
Commodities	7,538	32,085	7,725	24,360
Capital Outlay	45,666	87,337	66,950	20,387
Reimbursed Expense	(1,553)	(82,086)		(82,086)
Total Emergency Preparedness	179,034	195,657	194,155	1,502
Total Public Safety	2,269,725	2,443,004	2,507,271	(64,267)
Health				
Coroner				
Contractual Services	13,893	27,241	35,500	(8,259)
Commodities	515	237		237
Reimbursed Expense	(297)	(316)		(316)
Total Coroner	14,111	27,162	35,500	(8,338)
Agriculture				
Agricultural Appropriations				
Fair	24,500	25,200	25,200	
Economic Development				
Economic Development Appropriations				
Contractual Services	52,000	31,208	53,500	(22,292)
Sanitation				
Solid Waste				
Other Sanitation				
Contractual Services	2,500	8,000	4,000	4,000
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	6,000	6,000	6,000	
Equipment				
Courthouse General				
Contractual Services	830	653	50,000	(49,347)
Debt Service				
Lease Purchase Agreements				
Principal and Interest	435,307			
Transfers				
Operating Transfers Out	589,891	485,516	285,736	199,780
Total Expenditures and Transfers	4,916,648	4,591,322	4,591,322	

Anderson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts Over (Under) Expenditures and Transfers	$ (283,866)	566,149		
Unencumbered Cash, Beginning	369,379	85,513		
Unencumbered Cash, Ending	85,513	651,662		

Anderson County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 597,031	628,738	633,596	(4,858)
Motor Vehicle Tax	39,692	43,621	39,836	3,785
Recreational Vehicle Tax	1,053	1,315	1,021	294
Delinquent Tax	7,688	10,624	8,892	1,732
16/20 M Truck Tax	3,215	3,029	2,749	280
Commercial Vehicle Fees	3,427	3,951	3,499	452
Watercraft Tax	297	533	280	253
Total Cash Receipts	652,403	691,811	689,873	1,938
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	666,911	689,960	689,960	
Reimbursed Expense	(15,196)			
Total Expenditures and Transfers	651,715	689,960	689,960	
Receipts Over (Under) Expenditures and Transfers	688	1,851		
Unencumbered Cash, Beginning		688		
Unencumbered Cash, Ending	688	2,539		

Anderson County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 45,508	45,269	45,650	(381)
Motor Vehicle Tax	3,331	3,339	3,036	303
Recreational Vehicle Tax	88	101	78	23
Delinquent Tax	634	828	678	150
16/20 M Truck Tax	265	254	210	44
Commercial Vehicle Fees	288	301	267	34
Watercraft Tax	25	41	21	20
Total Cash Receipts	50,139	50,133	49,940	193
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	50,000	50,000	50,000	
Total Expenditures and Transfers	50,000	50,000	50,000	
Receipts Over (Under) Expenditures and Transfers	139	133		
Unencumbered Cash, Beginning		139		
Unencumbered Cash, Ending	139	272		

Anderson County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 55,991	64,728	65,282	(554)
Motor Vehicle Tax	4,233	4,114	3,736	378
Recreational Vehicle Tax	112	124	96	28
Delinquent Tax	800	1,076	834	242
16/20 M Truck Tax	341	323	258	65
Commercial Vehicle Fees	366	371	328	43
Watercraft Tax	32	50	26	24
Total Cash Receipts	61,875	70,786	70,560	226
Expenditures and Transfers				
General Government				
Election				
Personal Services	15,004	20,352	16,000	4,352
Contractual Services	25,658	47,648	45,000	2,648
Commodities	1,680	6,367	10,000	(3,633)
Capital Outlay	198	3,968	1,000	2,968
Operating Transfers Out	19,000	5,500		5,500
Reimbursed Expense	(120)	(12,001)		(12,001)
Total Expenditures and Transfers	61,420	71,834	72,000	(166)
Receipts Over (Under) Expenditures and Transfers	455	(1,048)		
Unencumbered Cash, Beginning	1,567	2,022		
Unencumbered Cash, Ending	2,022	974		

Anderson County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 1,521,637	1,400,784	1,411,631	(10,847)
Motor Vehicle Tax	113,142	111,779	101,527	10,252
Recreational Vehicle Tax	3,022	3,369	2,601	768
Delinquent Tax	19,900	26,011	22,661	3,350
16/20 M Truck Tax	6,603	8,685	7,006	1,679
Commercial Vehicle Fees	9,898	10,073	8,918	1,155
Watercraft Tax	860	1,360	713	647
Total Cash Receipts	1,675,062	1,562,061	1,555,057	7,004
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	1,405,368	1,601,173	1,663,200	(62,027)
Operating Transfers Out	20,000			
Reimbursed Expense	(726)	(7,114)		(7,114)
Total Expenditures and Transfers	1,424,642	1,594,059	1,663,200	(69,141)
Receipts Over (Under) Expenditures and Transfers	250,420	(31,998)		
Unencumbered Cash, Beginning	164,637	415,057		
Prior Year Encumbr. Cancelled		1,681		
Unencumbered Cash, Ending	415,057	384,740		

Anderson County, Kansas
EMS Tax Lid Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Capital Outlay		173,711
Total Expenditures and Transfers		173,711
Receipts Over (Under) Expenditures and Transfers		(173,711)
Unencumbered Cash, Beginning	202,783	202,783
Unencumbered Cash, Ending	202,783	29,072

Anderson County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 8,511	8,604	8,631	(27)
Motor Vehicle Tax	794	632	568	64
Recreational Vehicle Tax	21	19	15	4
Delinquent Tax	127	160	127	33
16/20 M Truck Tax	45	61	39	22
Commercial Vehicle Fees	69	56	50	6
Watercraft Tax	6	8	4	4
Total Cash Receipts	9,573	9,540	9,434	106
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	9,250	9,500	9,500	
Total Expenditures and Transfers	9,250	9,500	9,500	
Receipts Over (Under) Expenditures and Transfers	323	40		
Unencumbered Cash, Beginning		323		
Unencumbered Cash, Ending	323	363		

Anderson County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 80,781	80,743	81,386	(643)
Motor Vehicle Tax	5,938	5,927	5,390	537
Recreational Vehicle Tax	158	179	138	41
Delinquent Tax	1,116	1,468	1,203	265
16/20 M Truck Tax	478	453	372	81
Commercial Vehicle Fees	513	535	473	62
Watercraft Tax	44	72	38	34
Total Cash Receipts	89,028	89,377	89,000	377
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	89,000	89,000	89,000	
Total Expenditures and Transfers	89,000	89,000	89,000	
Receipts Over (Under) Expenditures and Transfers	28	377		
Unencumbered Cash, Beginning		28		
Unencumbered Cash, Ending	28	405		

Anderson County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 37,863	30,970	31,181	(211)
Motor Vehicle Tax	2,801	2,781	2,526	255
Recreational Vehicle Tax	75	84	65	19
Delinquent Tax	469	614	564	50
16/20 M Truck Tax	162	215	174	41
Commercial Vehicle Fees	245	251	222	29
Watercraft Tax	21	34	18	16
Total Cash Receipts	41,636	34,949	34,750	199
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	40,700	34,750	34,750	
Total Expenditures and Transfers	40,700	34,750	34,750	
Receipts Over (Under) Expenditures and Transfers	936	199		
Unencumbered Cash, Beginning		936		
Unencumbered Cash, Ending	936	1,135		

Anderson County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 82,138	82,463	83,122	(659)
Motor Vehicle Tax	5,886	6,021	5,480	541
Recreational Vehicle Tax	156	181	140	41
Delinquent Tax	1,103	1,473	1,223	250
16/20 M Truck Tax	458	449	378	71
Commercial Vehicle Fees	509	544	481	63
Watercraft Tax	44	73	39	34
Total Cash Receipts	90,294	91,204	90,863	341
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	89,985	90,889	90,889	
Total Expenditures and Transfers	89,985	90,889	90,889	
Receipts Over (Under) Expenditures and Transfers	309	315		
Unencumbered Cash, Beginning		309		
Unencumbered Cash, Ending	309	624		

Anderson County, Kansas
Inmate Commissary Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 43,451	75,031
Total Cash Receipts	43,451	75,031
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	6,395	5,081
Commodities	34,574	33,290
Capital Outlay	4,459	1,247
Reimbursed Expense	(3,375)	
Total Expenditures and Transfers	42,053	39,618
Receipts Over (Under) Expenditures and Transfers	1,398	35,413
Unencumbered Cash, Beginning	(378)	1,020
Unencumbered Cash, Ending	1,020	36,433

Anderson County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 42,304	42,223	42,599	(376)
Motor Vehicle Tax	3,106	3,104	2,822	282
Recreational Vehicle Tax	82	94	72	22
Delinquent Tax	586	770	630	140
16/20 M Truck Tax	247	237	195	42
Commercial Vehicle Fees	268	280	248	32
Watercraft Tax	23	38	20	18
Total Cash Receipts	46,616	46,746	46,586	160
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	46,586	46,586	46,586	
Total Expenditures and Transfers	46,586	46,586	46,586	
Receipts Over (Under) Expenditures and Transfers	30	160		
Unencumbered Cash, Beginning		30		
Unencumbered Cash, Ending	30	190		

Anderson County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 146,763	145,468	146,606	(1,138)
Motor Vehicle Tax	10,717	10,767	9,792	975
Recreational Vehicle Tax	285	325	251	74
Delinquent Tax	2,032	2,658	2,186	472
16/20 M Truck Tax	837	819	676	143
Commercial Vehicle Fees	927	971	860	111
Watercraft Tax	80	131	69	62
Total Taxes	161,641	161,139	160,440	699
Transfers				
Operating Transfers In		77,587	77,587	
Total Cash Receipts	161,641	238,726	238,027	699
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	67,755	69,178	69,500	(322)
Contractual Services	7,684	17,902	18,000	(98)
Commodities	302,813	382,528	403,205	(20,677)
Capital Outlay	724	1,365	2,000	(635)
Operating Transfers Out	29,500	53,500		53,500
Reimbursed Expense	(247,892)	(282,569)	(250,000)	(32,569)
Total Expenditures and Transfers	160,584	241,904	242,705	(801)
Receipts Over (Under) Expenditures and Transfers	1,057	(3,178)		
Unencumbered Cash, Beginning	3,621	4,678		
Unencumbered Cash, Ending	4,678	1,500		

Anderson County, Kansas
Reappraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 120,905	373,469	376,248	(2,779)
Motor Vehicle Tax	22,441	9,479	8,064	1,415
Recreational Vehicle Tax	597	284	207	77
Delinquent Tax	3,562	4,716	1,800	2,916
16/20 M Truck Tax	1,628	1,716	556	1,160
Commercial Vehicle Fees	1,947	802	708	94
Watercraft Tax	169	109	57	52
Total Taxes	151,249	390,575	387,640	2,935
Transfers				
Operating Transfers In	200,000			
Total Cash Receipts	351,249	390,575	387,640	2,935
Expenditures and Transfers				
General Government				
Reappraisal				
Personal Services	235,453	263,309	258,770	4,539
Contractual Services	29,744	60,081	115,130	(55,049)
Commodities	2,983	3,612	10,800	(7,188)
Capital Outlay	2,576	779	4,500	(3,721)
Operating Transfers Out	85,000	55,000		55,000
Reimbursed Expense	(2,054)	(2,388)		(2,388)
Total Expenditures and Transfers	353,702	380,393	389,200	(8,807)
Receipts Over (Under) Expenditures and Transfers	(2,453)	10,182		
Unencumbered Cash, Beginning	7,058	4,605		
Unencumbered Cash, Ending	4,605	14,787		

Anderson County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,045,449	2,917,656	2,940,195	(22,539)
Motor Vehicle Tax	159,747	220,592	203,211	17,381
Recreational Vehicle Tax	4,234	6,658	5,206	1,452
Delinquent Tax	34,084	49,288	45,358	3,930
16/20 M Truck Tax	13,768	12,175	14,022	(1,847)
Commercial Vehicle Fees	13,752	20,148	17,850	2,298
Watercraft Tax	1,192	2,716	1,428	1,288
Total Taxes	3,272,226	3,229,233	3,227,270	1,963
Intergovernmental				
Special City & County Highway	438,624	439,076	437,388	1,688
Equalization and Adjustment	3,943	2,725		2,725
Total Intergovernmental	442,567	441,801	437,388	4,413
Total Cash Receipts	3,714,793	3,671,034	3,664,658	6,376
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	897,770	930,143	1,040,300	(110,157)
Contractual Services	122,464	247,160	94,400	152,760
Commodities	1,284,644	1,326,991	1,845,000	(518,009)
Capital Outlay	976,230	732,720	280,000	452,720
Operating Transfers Out	590,000	645,000	590,000	55,000
Reimbursed Expense	(156,865)	(135,759)	(100,000)	(35,759)
Total Expenditures and Transfers	3,714,243	3,746,255	3,749,700	(3,445)
Receipts Over (Under) Expenditures and Transfers	550	(75,221)		
Unencumbered Cash, Beginning	88,309	88,859		
Unencumbered Cash, Ending	88,859	13,638		

Anderson County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 418,354	447,755	458,427	(10,672)
Motor Vehicle Tax	31,584	27,171	24,365	2,806
Recreational Vehicle Tax	938	887	683	204
Delinquent Tax	5,449	6,840	7,500	(660)
16/20 M Truck Tax	3,156	3,399	2,727	672
Commercial Vehicle Fees	3,115	2,836	2,503	333
Watercraft Tax	293	403	214	189
Total Cash Receipts	462,889	489,291	496,419	(7,128)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Personal Services	35,117	50,955	67,980	(17,025)
Contractual Services	145,054	186,372	149,333	37,039
Commodities	43,836	73,789	92,003	(18,214)
Capital Outlay	169,085	165,817	187,103	(21,286)
Operating Transfers Out	91,000	73,000		73,000
Reimbursed Expense	(15,289)	(60,220)		(60,220)
Total Expenditures and Transfers	468,803	489,713	496,419	(6,706)
Receipts Over (Under) Expenditures and Transfers	(5,914)	(422)		
Unencumbered Cash, Beginning	9,115	3,201		
Unencumbered Cash, Ending	3,201	2,779		

Anderson County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 64,627	63,401	63,834	(433)
Motor Vehicle Tax	5,602	4,780	4,312	468
Recreational Vehicle Tax	149	144	110	34
Delinquent Tax	1,008	1,251	962	289
16/20 M Truck Tax	454	428	298	130
Commercial Vehicle Fees	484	428	379	49
Watercraft Tax	42	58	30	28
Total Cash Receipts	72,366	70,490	69,925	565
Expenditures and Transfers				
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Contractual Services	72,366	69,925	69,925	
Total Expenditures and Transfers	72,366	69,925	69,925	
Receipts Over (Under) Expenditures and Transfers		565		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		565		

Anderson County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 8,939	9,230	9,584	(354)
Total Cash Receipts	8,939	9,230	9,584	(354)
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	6,083	9,584	9,584	
Total Expenditures and Transfers	6,083	9,584	9,584	
Receipts Over (Under) Expenditures and Transfers	2,856	(354)		
Unencumbered Cash, Beginning		2,856		
Unencumbered Cash, Ending	2,856	2,502		

Anderson County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 385,007	254,105	256,093	(1,988)
Motor Vehicle Tax	20,652	27,931	25,690	2,241
Recreational Vehicle Tax	554	843	658	185
Delinquent Tax	3,751	5,209	5,734	(525)
16/20 M Truck Tax	944	1,590	1,773	(183)
Commercial Vehicle Fees	1,820	2,547	2,257	290
Watercraft Tax	158	344	180	164
Total Cash Receipts	412,886	292,569	292,385	184
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	140,855	147,675	145,230	2,445
Contractual Services		11,225	100,000	(88,775)
Commodities	58,170	79,716	120,000	(40,284)
Capital Outlay		32,400	82,000	(49,600)
Reimbursed Expense	(3,030)	(12,131)		(12,131)
Total Expenditures and Transfers	195,995	258,885	447,230	(188,345)
Receipts Over (Under) Expenditures and Transfers	216,891	33,684		
Unencumbered Cash, Beginning	197,078	413,969		
Unencumbered Cash, Ending	413,969	447,653		

Anderson County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 41,930	48,580	48,978	(398)
Motor Vehicle Tax	2,744	3,063	2,798	265
Recreational Vehicle Tax	73	92	72	20
Delinquent Tax	511	744	624	120
16/20 M Truck Tax	178	210	193	17
Commercial Vehicle Fees	239	278	246	32
Watercraft Tax	21	37	20	17
Total Cash Receipts	45,696	53,004	52,931	73
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	37,617	56,250	56,250	
Total Expenditures and Transfers	37,617	56,250	56,250	
Receipts Over (Under) Expenditures and Transfers	8,079	(3,246)		
Unencumbered Cash, Beginning	3,352	11,431		
Unencumbered Cash, Ending	11,431	8,185		

Anderson County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 2,072	2,010	3,489	(1,479)
Total Cash Receipts	2,072	2,010	3,489	(1,479)
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services			18,558	(18,558)
Total Expenditures and Transfers			18,558	(18,558)
Receipts Over (Under) Expenditures and Transfers	2,072	2,010		
Unencumbered Cash, Beginning	15,069	17,141		
Unencumbered Cash, Ending	17,141	19,151		

Anderson County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 50,000	
Total Cash Receipts	50,000	
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Contractual Services	65,196	1,170
Commodities		2,265
Capital Outlay		10,825
Total Expenditures and Transfers	65,196	14,260
Receipts Over (Under) Expenditures and Transfers	(15,196)	(14,260)
Unencumbered Cash, Beginning	86,376	71,180
Unencumbered Cash, Ending	71,180	56,920

Anderson County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	304,155	485,516
Total Cash Receipts		304,155	485,516
Expenditures and Transfers			
Reconstruction and Remodeling			
Capital Outlay			421,408
Total Expenditures and Transfers			421,408
Receipts Over (Under) Expenditures and Transfers		304,155	64,108
Unencumbered Cash, Beginning		1,959,105	2,263,260
Unencumbered Cash, Ending		2,263,260	2,327,368

Anderson County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 133,500	114,000
Total Cash Receipts	133,500	114,000
Expenditures and Transfers		
Equipment		
Equipment		
Operating Transfers Out	200,000	77,587
General Government	12,481	54,421
Total Expenditures and Transfers	212,481	132,008
Receipts Over (Under) Expenditures and Transfers	(78,981)	(18,008)
Unencumbered Cash, Beginning	1,109,315	1,030,334
Unencumbered Cash, Ending	1,030,334	1,012,326

Anderson County, Kansas
Jail Sales Tax Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Countywide Sales Tax	$ 123,021	
Miscellaneous		
Other	12,808	
Total Cash Receipts	135,829	
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	566,749	
Transfers		
Operating Transfers Out	435,307	
Total Expenditures and Transfers	1,002,056	
Receipts Over (Under) Expenditures and Transfers	(866,227)	
Unencumbered Cash, Beginning	1,068,488	202,261
Unencumbered Cash, Ending	202,261	202,261

Anderson County, Kansas
Jail/Sheriff Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 254,000	250,000
Total Cash Receipts	254,000	250,000
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	18,864	23,723
Commodities	1,363	877
Capital Outlay	9,302	53,771
Total Expenditures and Transfers	29,529	78,371
Receipts Over (Under) Expenditures and Transfers	224,471	171,629
Unencumbered Cash, Beginning	264,368	488,839
Unencumbered Cash, Ending	488,839	660,468

Anderson County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 300,000	70,000
Total Cash Receipts	300,000	70,000
Expenditures and Transfers		
Equipment		
Construction		
Public Works	425,000	100,000
Reimbursed Expense		(9,803)
Total Expenditures and Transfers	425,000	90,197
Receipts Over (Under) Expenditures and Transfers	(125,000)	(20,197)
Unencumbered Cash, Beginning	425,244	300,244
Unencumbered Cash, Ending	300,244	280,047

Anderson County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	290,000	575,000
Miscellaneous			
Sale of Surplus Property		73,625	
Total Cash Receipts		363,625	575,000
Expenditures and Transfers			
Equipment			
Equipment			
Public Works		44,419	6,200
Total Expenditures and Transfers		44,419	6,200
Receipts Over (Under)			
Expenditures and Transfers		319,206	568,800
Unencumbered Cash, Beginning		72,426	391,632
Unencumbered Cash, Ending		391,632	960,432

Anderson County, Kansas
Special Rural Fire Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
KSU Fire Grant	$ 4,999	
Transfers		
Operating Transfers In	91,000	73,000
Miscellaneous		
Sale of Surplus Property	12,807	
Total Cash Receipts	108,806	73,000
Expenditures and Transfers		
Public Safety		
Fire Protection		
Capital Outlay		11,962
Total Expenditures and Transfers		11,962
Receipts Over (Under) Expenditures and Transfers	108,806	61,038
Unencumbered Cash, Beginning	146,858	255,664
Unencumbered Cash, Ending	255,664	316,702

Anderson County, Kansas
Welda Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Special Assessments	$ 15,134	16,549	17,000	(451)
Licenses, Fees, and Permits				
Service Fees	6,132	7,487	7,000	487
Total Cash Receipts	21,266	24,036	24,000	36
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	5,400	9,200	6,500	2,700
Contractual Services	5,169	3,888	10,000	(6,112)
Commodities	461	16	7,500	(7,484)
Capital Outlay			34,145	(34,145)
Operating Transfers Out	19,433	19,244	20,000	(756)
Total Expenditures and Transfers	30,463	32,348	78,145	(45,797)
Receipts Over (Under) Expenditures and Transfers	(9,197)	(8,312)		
Unencumbered Cash, Beginning	61,144	51,947		
Unencumbered Cash, Ending	51,947	43,635		

Anderson County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 60,079	65,286	60,000	5,286
Use of Money and Property				
Interest on Investments	357	446	100	346
Total Cash Receipts	60,436	65,732	60,100	5,632
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	46,702	47,593	101,805	(54,212)
Total Expenditures and Transfers	46,702	47,593	101,805	(54,212)
Receipts Over (Under) Expenditures and Transfers	13,734	18,139		
Unencumbered Cash, Beginning	100,016	113,750		
Unencumbered Cash, Ending	113,750	131,889		

Anderson County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Use of Money and Property				
Interest on Investments	$ 16	16	25	(9)
Total Cash Receipts	16	16	25	(9)
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	420	455	3,822	(3,367)
Total Expenditures and Transfers	420	455	3,822	(3,367)
Receipts Over (Under) Expenditures and Transfers	(404)	(439)		
Unencumbered Cash, Beginning	4,275	3,871		
Unencumbered Cash, Ending	3,871	3,432		

Anderson County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	$ 175	700
Licenses, Fees, and Permits		
Officer Fees	268,481	280,015
Transfers		
Operating Transfers In	54,675	46,875
Miscellaneous		
Other	8	7
Total Cash Receipts	323,339	327,597
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	231,581	267,187
Contractual Services	1,984	585
Commodities	2,072	1,895
Capital Outlay	3,326	1,010
Operating Transfers Out	53,000	84,450
Reimbursed Expense	(75)	(8)
Total Expenditures and Transfers	291,888	355,119
Receipts Over (Under) Expenditures and Transfers	31,451	(27,522)
Unencumbered Cash, Beginning	53,000	84,451
Unencumbered Cash, Ending	84,451	56,929

Anderson County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 487	512
Total Cash Receipts	487	512
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	635	970
Total Expenditures and Transfers	635	970
Receipts Over (Under) Expenditures and Transfers	(148)	(458)
Unencumbered Cash, Beginning	759	611
Unencumbered Cash, Ending	611	153

Anderson County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 325	293
Miscellaneous		
Forfeiture Proceeds	360	
Opioid Settlement Payments	15,205	14,985
Other		1,104
Total Miscellaneous	15,565	16,089
Total Cash Receipts	15,890	16,382
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	15,890	16,382
Unencumbered Cash, Beginning	13,321	29,211
Unencumbered Cash, Ending	29,211	45,593

Anderson County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 4,080	4,480
Total Cash Receipts	4,080	4,480
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	908	75
Capital Outlay	1,635	2,730
Total Expenditures and Transfers	2,543	2,805
Receipts Over (Under) Expenditures and Transfers	1,537	1,675
Unencumbered Cash, Beginning	7,087	8,624
Unencumbered Cash, Ending	8,624	10,299

Anderson County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 8,804	10,123
Use of Money and Property		
Interest on Investments	238	269
Total Cash Receipts	9,042	10,392
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	2,337	6,541
Commodities	100	834
Capital Outlay	1,282	421
Total Expenditures and Transfers	3,719	7,796
Receipts Over (Under) Expenditures and Transfers	5,323	2,596
Unencumbered Cash, Beginning	56,991	62,314
Unencumbered Cash, Ending	62,314	64,910

Anderson County, Kansas
Sheriff Bulletproof Vest Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 949	3,199
Total Cash Receipts	949	3,199
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		15
Capital Outlay	2,376	4,100
Total Expenditures and Transfers	2,376	4,115
Receipts Over (Under) Expenditures and Transfers	(1,427)	(916)
Unencumbered Cash, Beginning	2,533	1,106
Unencumbered Cash, Ending	1,106	190

Anderson County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,201	2,531
Use of Money and Property		
Interest on Investments	43	44
Total Cash Receipts	2,244	2,575
Expenditures and Transfers		
General Government		
County Clerk		
Contractual Services	5,670	
Total Expenditures and Transfers	5,670	
Receipts Over (Under) Expenditures and Transfers	(3,426)	2,575
Unencumbered Cash, Beginning	12,639	9,213
Unencumbered Cash, Ending	9,213	11,788

Anderson County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,201	2,531
Use of Money and Property		
Interest on Investments	41	42
Total Cash Receipts	2,242	2,573
Expenditures and Transfers		
General Government		
County Treasurer		
Contractual Services		120
Commodities	138	104
Capital Outlay	2,303	3,988
Total Expenditures and Transfers	2,441	4,212
Receipts Over (Under) Expenditures and Transfers	(199)	(1,639)
Unencumbered Cash, Beginning	11,130	10,931
Unencumbered Cash, Ending	10,931	9,292

Anderson County, Kansas
Special Prosecutor's Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	$ 400	
Total Cash Receipts	400	
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		1,084
Total Expenditures and Transfers		1,084
Receipts Over (Under) Expenditures and Transfers	400	(1,084)
Unencumbered Cash, Beginning	684	1,084
Unencumbered Cash, Ending	1,084	

Anderson County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 2,027	3,194
Total Cash Receipts	2,027	3,194
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	447	86
Commodities	775	1,170
Total Expenditures and Transfers	1,222	1,256
Receipts Over (Under) Expenditures and Transfers	805	1,938
Unencumbered Cash, Beginning	5,274	6,079
Unencumbered Cash, Ending	6,079	8,017

Anderson County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$	10
Total Cash Receipts		10
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		500
Total Expenditures and Transfers		500
Receipts Over (Under) Expenditures and Transfers		(490)
Unencumbered Cash, Beginning	574	574
Unencumbered Cash, Ending	574	84

Anderson County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
General Government		
Contractual Services	16,975	
Commodities	704	
Capital Outlay	160,060	209,573
Operating Transfers Out		403,991
Total Expenditures and Transfers	177,739	613,564
Receipts Over (Under) Expenditures and Transfers	(177,739)	(613,564)
Unencumbered Cash, Beginning	791,303	613,564
Unencumbered Cash, Ending	613,564	

Anderson County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 5,159	5,210
Total Cash Receipts	5,159	5,210
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	3,122	5,548
Commodities	835	492
Capital Outlay	8,702	
Total Expenditures and Transfers	12,659	6,040
Receipts Over (Under) Expenditures and Transfers	(7,500)	(830)
Unencumbered Cash, Beginning	10,330	2,830
Unencumbered Cash, Ending	2,830	2,000

Anderson County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 238,025	223,427	225,111	(1,684)
Motor Vehicle Tax	16,529	17,425	15,882	1,543
Recreational Vehicle Tax	439	525	407	118
Delinquent Tax	3,137	4,145	3,545	600
16/20 M Truck Tax	1,253	1,263	1,096	167
Commercial Vehicle Fees	1,431	1,575	1,395	180
Watercraft Tax	124	213	112	101
Total Taxes	260,938	248,573	247,548	1,025
Use of Money and Property				
Interest on Investments	3,482	4,112	50	4,062
Total Cash Receipts	264,420	252,685	247,598	5,087
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	225,000	235,000	235,000	
Interest	23,625	18,000	18,000	
Commission & Postage			50	(50)
Cash Basis Reserve			20,000	(20,000)
Total Expenditures and Transfers	248,625	253,000	273,050	(20,050)
Receipts Over (Under) Expenditures and Transfers	15,795	(315)		
Unencumbered Cash, Beginning	14,581	30,376		
Unencumbered Cash, Ending	30,376	30,061		

Anderson County, Kansas
Hospital Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 543,632	511,184	515,077	(3,893)
Motor Vehicle Tax	37,306	39,776	36,273	3,503
Recreational Vehicle Tax	991	1,199	929	270
Delinquent Tax	7,040	9,366	8,096	1,270
16/20 M Truck Tax	2,854	2,850	2,503	347
Commercial Vehicle Fees	3,229	3,598	3,186	412
Watercraft Tax	280	485	255	230
Total Taxes	595,332	568,458	566,319	2,139
Intergovernmental				
Contracts with Other Governments	1,024,000	1,024,000	1,024,000	
Use of Money and Property				
Interest on Investments	14,693	16,680	100	16,580
Total Cash Receipts	1,634,025	1,609,138	1,590,419	18,719
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	1,025,000	1,050,000	1,050,000	
Interest	569,130	544,474	544,474	
Commission & Postage			100	(100)
Cash Basis Reserve			250,000	(250,000)
Total Expenditures and Transfers	1,594,130	1,594,474	1,844,574	(250,100)
Receipts Over (Under) Expenditures and Transfers	39,895	14,664		
Unencumbered Cash, Beginning	231,946	271,841		
Unencumbered Cash, Ending	271,841	286,505		

Anderson County, Kansas
Welda Sewer Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfers				
Operating Transfers In	$ 19,433	19,244	20,000	(756)
Total Cash Receipts	19,433	19,244	20,000	(756)
Expenditures and Transfers				
Debt Service				
Rural Development Loan				
Principal and Interest	19,433	19,244	19,244	
Cash Basis Reserve			756	(756)
Total Expenditures and Transfers	19,433	19,244	20,000	(756)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	205	205		
Unencumbered Cash, Ending	205	205		

Anderson County, Kansas
Law Enforcement Center Bond Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Jail		
Commodities		762
Capital Outlay		902,948
Total Expenditures and Transfers		903,710
Receipts Over (Under) Expenditures and Transfers		(903,710)
Unencumbered Cash, Beginning	903,710	903,710
Unencumbered Cash, Ending	903,710	

Anderson County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	$ 232,535	244,787	250,000	(5,213)
Total Cash Receipts	232,535	244,787	250,000	(5,213)
Expenditures and Transfers				
Sanitation				
Solid Waste				
Personal Services	187,278	208,865	240,000	(31,135)
Contractual Services	145,924	152,393	146,000	6,393
Commodities	25,475	30,803	30,000	803
Capital Outlay	27,990	129,350	198,407	(69,057)
Reimbursed Expense		(35,000)		(35,000)
Total Expenditures and Transfers	386,667	486,411	614,407	(127,996)
Receipts Over (Under) Expenditures and Transfers	(154,132)	(241,624)		
Unencumbered Cash, Beginning	487,657	333,525		
Unencumbered Cash, Ending	333,525	91,901		

Anderson County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 12,000	
Miscellaneous		
Other	3,700	12,217
Total Cash Receipts	15,700	12,217
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	3,293	10,067
Total Expenditures and Transfers	3,293	10,067
Receipts Over (Under) Expenditures and Transfers	12,407	2,150
Unencumbered Cash, Beginning		12,407
Unencumbered Cash, Ending	12,407	14,557

Anderson County, Kansas
Employee Benefit HRA Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 20,000	
Miscellaneous		
Other		200
Total Cash Receipts	20,000	200
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	17,096	
Operating Transfers Out	12,000	
Total Expenditures and Transfers	29,096	
Receipts Over (Under) Expenditures and Transfers	(9,096)	200
Unencumbered Cash, Beginning	12,507	3,411
Unencumbered Cash, Ending	3,411	3,611

Anderson County, Kansas
Self-Funded Health Insurance Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	415,000
Miscellaneous		
Payroll Withholdings and Benefits		133,960
Total Cash Receipts		548,960
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services		107,031
Total Expenditures and Transfers		107,031
Receipts Over (Under) Expenditures and Transfers		441,929
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		441,929

Anderson County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 100	
Total Cash Receipts	100	
Expenditures and Transfers		
Culture and Recreation		
Contractual Services	4,992	7,440
Commodities	130	646
Capital Outlay		16,844
Total Expenditures and Transfers	5,122	24,930
Receipts Over (Under) Expenditures and Transfers	(5,022)	(24,930)
Unencumbered Cash, Beginning	71,097	66,075
Unencumbered Cash, Ending	66,075	41,145

Anderson County, Kansas
Ethanol Plant Tax Refund Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 285,736	
Miscellaneous		
Other		29,433
Total Cash Receipts	285,736	29,433
Expenditures and Transfers		
General Government		
Personal Services		146,222
Contractual Services	1,113,684	
Operating Transfers Out		415,000
Reimbursed Expense		(536,522)
Total Expenditures and Transfers	1,113,684	24,700
Receipts Over (Under) Expenditures and Transfers	(827,948)	4,733
Unencumbered Cash, Beginning	2,094,230	1,266,282
Unencumbered Cash, Ending	1,266,282	1,271,015

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Anderson County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2024

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Kincaid - General	$	44,244	44,244	
Lone Elm - Mowing		1,080	1,080	
Westphalia - General		17,485	17,485	
Westphalia - Sewer Special Assessment		269	269	
Garnett - General		380,591	389,230	(8,639)
Garnett - Library		215,551	219,299	(3,748)
Garnett - Airport		124,048	126,956	(2,908)
Garnett - Law Enforcement		472,276	480,443	(8,167)
Garnett - Bond and Interest		48,428	48,428	
Garnett - Weed Cutting		963	963	
Garnett - Building Removal		10,500	10,500	
Garnett - TIF		12,151	12,151	
Colony - General		53,739	53,739	
Colony - Library		5,074	5,074	
Greeley - General		71,408	71,408	
Subtotal Cities		1,457,807	1,481,269	(23,462)
Townships:				
Walker - General		7,135	7,168	(33)
Washington - General		3,378	3,378	
Welda - General		17,891	17,967	(76)
Westphalia - General		11,377	11,377	
Lincoln - General		6,352	6,410	(58)
Lone Elm - General		20,354	20,701	(347)
Monroe - General		3,278	3,323	(45)
Putnam - General		4,024	4,088	(64)
Reeder - General		4,345	4,386	(41)
Rich - General		7,097	7,207	(110)
Rich - Library		19,864	20,139	(275)
Subtotal Townships		105,095	106,144	(1,049)
Schools:				
USD #365 - General	(132,462)	1,915,049	1,772,236	10,351
USD #365 - Capital Outlay		703,795	712,064	(8,269)
USD #365 - Bond and Interest		763,952	773,528	(9,576)
USD #365 - Supplemental General		1,844,138	1,864,883	(20,745)
USD #479 - General	1,926	479,656	479,634	1,948
USD #479 - Supplemental General		498,124	498,124	
USD #287 - General		5,516	5,516	
USD #287 - Capital Outlay		2,685	2,685	
USD #287 - Recreation		874	874	
USD #287 - Supplemental General		5,971	5,971	
USD #287 - Bond and Interest		4,245	4,245	
Subtotal Schools	(130,536)	6,224,005	6,119,760	(26,291)

Anderson County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Richmond	$	1,031	1,031	
Colony-Ozark		22,045	22,045	
Glenloch		4,424	4,433	(9)
Mont Ida		2,139	2,139	
Kincaid		8,575	8,698	(123)
Springfield		6,038	6,108	(70)
Greeley-Walker		4,729	4,729	
Subtotal Cemeteries		48,981	49,183	(202)
Watershed Districts:				
Deer Creek Watershed		22,836	22,981	(145)
Jt. Pottowatomie Watershed		143,988	143,988	
Subtotal Watershed Districts		166,824	166,969	(145)
Regional Library:				
SEK Library General		143,351	144,873	(1,522)
SEK Library Employee Benefits		8,628	8,726	(98)
Subtotal Regional Library		151,979	153,599	(1,620)
Total Subdivisions	(130,536)	8,154,691	8,076,924	(52,769)
State Funds:				
State Educational Building	(6,419)	135,039	127,749	871
State Institutional Building	(3,210)	67,519	63,874	435
State MVT	2,606	16,174	16,008	2,772
Total State Funds	(7,023)	218,732	207,631	4,078
Other Agency Funds:				
Payroll Clearing		6,063,223	6,065,714	(2,491)
Motor Vehicle Licenses	3,017	12,623,916	12,623,916	3,017
Driver License Fees		33,175	33,175	
Game Licenses	573	5,974	6,046	501
Cereal Malt Beverage Licenses	25	25	25	25
Heritage Trust	1,079	5,061	4,636	1,504
Stray Animal		832	832	
Clerk of Court Release		936	648	288
Cash Bond Deposits		6,950	6,950	
Sales Tax	239,462	3,713,932	3,953,394	
State VIN Fees	24,112	13,637	17,753	19,996
Frontier Extension District #11		176,053	176,053	
Treasurer's Holding Account	19,762	67,558	60,947	26,373
Inmate Trust	180,541	49,150	67,300	162,391
Total Other Agency Funds	468,571	22,760,422	23,017,389	211,604
Distributable Funds:				
Current Tax	11,360,132	18,777,321	18,525,455	11,611,998
Delinquent Tax	33,305	332,835	342,765	23,375
Motor Vehicle Tax	54,897	1,169,844	1,179,866	44,875
Recreational Vehicle Tax	1,469	34,667	35,095	1,041
Mineral Production Tax		2,094	2,094	
Local Alcoholic Liquor		13,250	13,250	
Commercial Motor Vehicle Fees	259	102,034	102,130	163
Neighborhood Revitalization		51,923	51,923	
Watercraft Tax	9,547	15,631	15,582	9,596
Total Distributable Funds	11,459,609	20,499,599	20,268,160	11,691,048
Total Agency Funds	11,790,621	51,633,444	51,570,104	11,853,961