EDWARDS COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
County of Edwards, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Edwards County, Kansas, as of and for the year ended December 31, 2023 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 Edwards County, Kansas, as of December 31, 2023, 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 balances of Edwards County, Kansas, as of December 31, 2023, 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 A.

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 Edwards County, Kansas 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 A of the financial statement, the financial statement is prepared by Edwards 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 A 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 A; 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 Edwards County, Kansas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgement 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 Edwards County, Kansas' 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 Edwards County, Kansas' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Edwards County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated October 19, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023, (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

September 5, 2024

EDWARDS COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2023

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General fund	$ 558,537	$ -	$ 2,700,856
Special purpose funds:			
Road and bridge	380,651	-	1,379,659
Noxious weed	18,242	-	99,997
Employee benefits	601,276	-	1,605,512
Health	59,065	-	181,675
Hospital maintenance	14,216	-	397,971
Special drug and alcohol	1,874	-	3,402
Special parks and recreation	4,336	-	2,875
Noxious weed capital outlay	57,820	-	17,500
Edwards County 911	215,303	-	67,216
Non-budgeted special purpose funds:			
Economic development	-	-	40,000
Special law enforcement	10,193	-	-
Kansas fights addiction	514	-	4,746
Lef and diversion	61,105	-	8,953
Special drug enforcement	34,326	-	5,370
Special highway improvement	114,987	-	150,000
Special machinery	378,274	-	250,000
Multi-year capital improvement	852,087	-	150,000
Equipment reserve	1,170,626	-	150,000
Retainage contracts	538	-	19
Deeds technology	49,800	-	5,656
Concealed carry handgun	6,378	-	-
COVID-19 grant	40,135	-	19,635
Emergency preparedness	6,487	-	720
Offender registration	9,546	-	1,300
Clerk technology	7,793	-	1,265
Treasurer technology	8,590	-	1,290
24th Judicial district drug-alcohol	258	-	797
Prosecutor's training and assistance	5,908	-	446
Special motor vehicle	13,496	-	32,006
Total special purpose funds	4,123,824	-	4,578,010
Business fund:			
Risk management reserve	815,381	-	918,502
Capital project fund:			
Capital project	-	-	1,470,000
Total reporting entity - excluding agency funds	$ 5,497,742	$ -	$ 9,667,368
Composition of cash balance:			
Cash on hand			
Checking accounts			
Money market account			
Certificates of deposit			
Total cash			
Agency funds			
Total reporting entity - excluding agency funds			

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

STATEMENT 1

Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 2,482,879	$ 776,514	$ 80,497	$ 857,011
1,416,792	343,518	40,990	384,508
113,539	4,700	2,844	7,544
1,227,028	979,760	17,354	997,114
201,118	39,622	-	39,622
404,500	7,687	-	7,687
2,475	2,801	-	2,801
5,619	1,592	-	1,592
16,000	59,320	-	59,320
141,573	140,946	-	140,946
40,000	-	-	-
-	10,193	-	10,193
-	5,260	-	5,260
4,508	65,550	-	65,550
-	39,696	-	39,696
33,217	231,770	3,121	234,891
319,489	308,785	-	308,785
220,949	781,138	-	781,138
372,944	947,682	-	947,682
557	-	-	-
-	55,456	-	55,456
-	6,378	-	6,378
38,227	21,543	-	21,543
-	7,207	-	7,207
1,127	9,719	-	9,719
-	9,058	-	9,058
-	9,880	-	9,880
1,055	-	-	-
217	6,137	-	6,137
26,787	18,715	-	18,715
4,587,721	4,114,113	64,309	4,178,422
763,875	970,008	40,948	1,010,956
15,317	1,454,683	13,000	1,467,683
$ 7,849,792	$ 7,315,318	$ 198,754	$ 7,514,072

	$ 24,911
	10,727,144
	1,413,151
	2,589,000
	14,754,206
	(7,240,134)
	$ 7,514,072

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement, notes, and schedules are the representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Edwards County, Kansas, is a municipal corporation governed by an elected three-member commission. A related municipal entity is an entity established to benefit the County and/or its constituents. This regulatory financial statement does not include the following related municipal entities:

Edwards County Hospital. The members of the governing board of the Hospital are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Hospital's operating budget, the Hospital is fiscally dependent on the County because the County provides substantial support.

Edwards County Historical Society. The Historical Society's governing body members are appointed by the County Commissioners. The Society is fiscally dependent upon the County because the operating budget is approved by the County Commissioners and the County provides substantial financial support to the Society.

Edwards County Fair Board. The Fair Board is fiscally dependent upon the County because the County provides substantial financial support.

2. Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2023:

REGULATORY BASIS FUND TYPES

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (CONTINUED)

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

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

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

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

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

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

4. Budgetary Information

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

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

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

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

d. 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 municipality did hold a revenue neutral rate hearing for this year.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

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

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

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

Economic Development	Deeds Technology
Special Law Enforcement	Concealed Carry Handgun
Kansas Fights Addiction	COVID-19 Grant
Lef and Diversion	Emergency Preparedness
Special Drug Enforcement	Offender Registration
Special Highway Improvement	Clerk Technology
Special Machinery	Treasurer Technology
Multi-Year Capital Improvement	24th Judicial District Drug-Alcohol
Equipment Reserve	Prosecutor's Training and Assistance
Retainage Contracts	Special Motor Vehicle

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

B. DEPOSITS AND INVESTMENTS

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

B. DEPOSITS AND INVESTMENTS (CONTINUED)

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.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2023.

At December 31, 2023 the County's carrying amount of deposits, including certificates of deposit, was $14,729,295 and the bank balance was $14,817,805. Of the bank balance, $7,091,413 was covered by federal depository insurance and $7,726,392 was collateralized with securities held by the pledging financial institution's agents in the County's name.

C. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2023, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
General obligation bond:					
Road Improvements Series 2023-A Issued October 24, 2023 In the amount of $1,470,000 At interest rate of 4.25% Maturing September 1, 2033	$ -	$1,470,000	$ -	$1,470,000	$ -
Finance leases:					
2019 Caterpillar Motor Grader Issued July 15, 2019 In the amount of $199,856 At interest rate of 3.35% Maturing July 16, 2024	83,914	-	41,265	42,649	2,811
ASTRO Site Repeater Issued June 23, 2023 In the amount of $1,495,698 At interest rate of 4.66% Maturing July 1, 2033	-	1,495,698	-	1,495,698	-
OFCI 300' GT Tower Issued October 15, 2023 In the amount of $447,332 At interest rate of 5.09% Maturing July 1, 2033	-	447,332	-	447,332	-
Total leases	83,914	1,943,030	41,265	1,985,679	2,811
Total long-term debt	$ 83,914	$3,413,030	$ 41,265	$3,455,679	$ 2,811

C. LONG-TERM DEBT (CONTINUED)

Current maturities of the general obligation bond and interest for the next five years and in five-year increments through maturity are as follows:

	Principal due	Interest due	Total due
2024	$ 125,000	$ 53,277	$ 178,277
2025	125,000	57,163	182,163
2026	130,000	51,850	181,850
2027	135,000	46,325	181,325
2028	140,000	40,587	180,587
2029-2033	815,000	106,675	921,675
Total	$ 1,470,000	$ 355,877	$ 1,825,877

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

	Principal due	Interest due	Total due
2024	$ 204,421	$ 87,576	$ 291,997
2025	163,161	84,758	247,919
2026	170,923	76,996	247,919
2027	179,054	68,865	247,919
2028	187,573	60,347	247,920
2029-2033	1,080,547	159,049	1,239,596
Total	$ 1,985,679	$ 537,591	$ 2,523,270

D. OPERATING LEASE

On February 24, 2023, the County entered into a lease agreement for a postage machine. The agreement calls for monthly payments of $337 for sixty-three months. Payments totaling $1,763 were made in 2023.

E. TRANSFERS

Operating transfers were as follows:

From	To	Amount	Regulatory authority
General	Economic Development	$ 40,000	K.S.A. 19-4102
General	Multi-year Capital Improvement	150,000	K.S.A. 19-120
General	Equipment Reserve	150,000	K.S.A. 19-119
Road and Bridge	Special Highway Improvement	150,000	K.S.A. 68-590
Road and Bridge	Special Machinery	250,000	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	17,500	K.S.A. 2-1318
Special Motor Vehicle	General	13,496	K.S.A. 8-145
Total operating transfers		$ 770,996	

E. TRANSFERS (CONTINUED)

Transfers to related municipal entities:

From	To	Amount
General	County Fair	$ 13,000
General	Historical Society	12,000
Hospital Maintenance	Edwards County Hospital	404,500
Total transfers to related municipal entities		$ 429,500

F. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $140,624 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $1,626,233. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions were $15,543 for the year ended December 31, 2023.

Section 125 cafeteria plan. The County offers a Section 125 cafeteria plan for all employees electing to participate. It can be used for certain disability insurance premiums, dental, vision, and medical expenses. The plan is administered by an independent insurance company.

Vacation leave. The County's policies regarding vacations permit non-elected employees to accumulate and carry over up to 120 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation, provided two weeks' notice is given.

Sick leave. The County's policies regarding sick leave permit non-elected employees on permanent status to accumulate up to 720 hours of sick leave. Upon termination or resignation from service with the County, employees are entitled to payment for up to fifty percent of accrued sick leave earned prior to termination or resignation, provided two weeks' notice is given.

H. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would be insignificant.

I. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

J. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group-funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to $850,000 each and aggregate excess reinsurance provides aggregate coverage up to $1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime, and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $31,956,847, $500,000 for liability and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

K. MEDICAL SELF-INSURANCE

The County maintains a self-insurance program that is handled by an outside administrator who determines claims to be paid by the County. A stop loss insurance policy is purchased by the County to cover claims above $40,000 per employee. Changes in claims liability for the past two years have been as follows:

	Beginning of year liability	Claims and changes in estimates	Stop loss reimbursement	Claim payments	End of year liability
2022	$140,524	$ 408,955	$ -	$ 488,313	$ 61,166
2023	61,166	494,838	-	596,952	40,948

L. COMMITMENTS

In September 2021, Edwards County entered into an agreement with Ford County to operate and maintain an emergency service communication center for Edwards County. The term of the agreement is five years and requires an annual payment of $30,000.

M. SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through September 5, 2024 and believes the following events should be presented:

Approved the issuance of solid waste disposal revenue bonds, and taxable industrial revenue bonds for the acquisition, construction, and equipping of a commercial dairy facility, not to exceed $120,000,000 in total.

M. SUBSEQUENT EVENTS (CONTINUED)

In May 2024, the County received a COPS Office Technology and Equipment Program (TEP) grant of $1,210,000 to purchase equipment for the Sheriff's department.

REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

EDWARDS COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 2,586,878	$ -	$ 2,586,878	$ 2,482,879	$ 103,999
Special purpose funds:					
Road and bridge	1,425,400	30,429	1,455,829	1,416,792	39,037
Noxious weed	117,350	-	117,350	113,539	3,811
Employee benefits	1,839,220	-	1,839,220	1,227,028	612,192
Health	231,000	-	231,000	201,118	29,882
Hospital maintenance	404,500	-	404,500	404,500	-
Special drug and alcohol	10,000	-	10,000	2,475	7,525
Special parks and recreation	6,000	-	6,000	5,619	381
Noxious weed capital outlay	100,000	-	100,000	16,000	84,000
Edwards County 911	270,000	-	270,000	141,573	128,427
Total	$ 6,990,348	$ 30,429	$ 7,020,777	$ 6,011,523	$ 1,009,254

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 1,784,547	$ 1,791,598	$ 1,773,461	$ 18,137
Delinquent tax	40,804	26,030	7,500	18,530
Motor vehicle tax	119,008	108,766	112,883	(4,117)
Recreational vehicle tax	2,147	1,988	2,179	(191)
16/20M truck tax	19,094	18,893	18,409	484
Commercial vehicle tax	9,262	8,521	9,216	(695)
Interest on delinquent tax	59,513	24,326	25,000	(674)
In lieu of tax	879	847	-	847
Motor vehicle excise tax	11	6	-	6
Shared revenue:				
Local sales tax	239,181	256,642	175,000	81,642
Mineral production tax	8,382	7,519	2,500	5,019
Local alcohol tax	1,634	2,874	1,744	1,130
State assistance	2,936	3,673	-	3,673
Licenses, permits and fees:				
County officer fees	53,195	31,891	30,000	1,891
Other fees	19,091	21,003	5,000	16,003
Charges for services:				
Prisoner care	280	-	-	-
Law enforcement contract	129,237	160,000	120,000	40,000
Interest	33,322	197,060	5,000	192,060
Miscellaneous	35,800	39,816	10,000	29,816
Transfer from special motor vehicle	18,136	13,496	10,000	3,496
Neighborhood revitalization	(14,209)	(14,093)	(14,051)	(42)
Total receipts	2,562,250	2,700,856	$ 2,293,841	$ 407,015
Expenditures:				
General government:				
County commissioners	59,630	61,834	$ 63,000	$ 1,166
County clerk	103,955	105,838	110,000	4,162
County treasurer	103,067	88,996	120,000	31,004
County attorney	99,834	107,799	97,800	(9,999)
Register of deeds	81,370	80,519	101,746	21,227
District court	48,061	45,652	50,141	4,489
Courthouse general	277,540	464,679	252,000	(212,679)
Appraisal	132,703	128,136	120,500	(7,636)
Extension office	4,580	681	4,000	3,319

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
General government (continued):				
Zoning	$ 14,761	$ (12,798)	$ 6,500	$ 19,298
Election	40,137	29,678	52,000	22,322
Insurance cost	112,052	122,940	122,000	(940)
Soil conservation	29,320	29,320	29,320	-
	1,107,010	1,253,274	1,129,007	(124,267)
Public safety:				
Sheriff	532,154	497,441	532,424	34,983
Emergency preparedness	7,600	9,659	18,250	8,591
	539,754	507,100	550,674	43,574
Health and welfare:				
Ambulance	163,996	134,196	134,196	-
Mental health	28,551	28,551	28,551	-
Mental retardation	30,000	31,500	31,500	-
	222,547	194,247	194,247	-
Public works:				
Prairie dog	397	2,970	2,000	(970)
Culture and recreation:				
Fairgrounds maintenance	18,665	35,700	17,000	(18,700)
Sanitation:				
Transfer station	154,817	124,588	178,950	54,362
Transfers out:				
Equipment reserve	200,000	150,000	150,000	-
Multi-year capital improvement	50,000	150,000	300,000	150,000
Economic development	40,000	40,000	40,000	-
	290,000	340,000	490,000	150,000

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Transfers to related municipal entities:				
County fair	$ 13,000	$ 13,000	$ 13,000	$ -
Historical society	12,000	12,000	12,000	-
	25,000	25,000	25,000	-
Total expenditures	2,358,190	2,482,879	$ 2,586,878	$ 103,999
Receipts over (under) expenditures	204,060	217,977		
Unencumbered cash, beginning of year	354,477	558,537	$ 293,037	$ 265,500
Unencumbered cash, end of year	$ 558,537	$ 776,514		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 899,487	$ 947,538	$ 937,914	$ 9,624
Delinquent tax	18,689	13,206	2,500	10,706
Motor vehicle tax	52,940	54,637	56,900	(2,263)
Recreational vehicle tax	958	1,002	1,098	(96)
16/20M truck tax	9,636	8,353	9,279	(926)
Commercial vehicle tax	4,095	4,294	4,645	(351)
In lieu of tax	443	448	-	448
Shared revenue:				
Gasoline tax	270,002	271,016	292,158	(21,142)
Federal assistance	241,631	30,429	-	30,429
State assistance	70,644	34,447	-	34,447
Charges for services	7,571	21,743	-	21,743
Neighborhood revitalization	(7,162)	(7,454)	(7,431)	(23)
Total receipts	1,568,934	1,379,659	$ 1,297,063	$ 82,596
Expenditures:				
Highways, streets and bridges:				
Personal services	482,118	465,638	$ 495,000	$ 29,362
Commodities	499,326	422,587	655,400	232,813
Contractual services	133,683	118,981	175,000	56,019
Capital outlay	9,359	9,586	50,000	40,414
Transfers out:				
Multi-year capital improvement	-	-	50,000	50,000
Special machinery	200,000	250,000	-	(250,000)
Special highway improvement	100,000	150,000	-	(150,000)
Budget credit for grants	-	-	30,429	30,429
Total expenditures	1,424,486	1,416,792	$ 1,455,829	$ 39,037
Receipts over (under) expenditures	144,448	(37,133)		
Unencumbered cash, beginning of year	236,203	380,651	$ 128,337	$ 252,314
Unencumbered cash, end of year	$ 380,651	$ 343,518		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 89,289	$ 92,515	$ 91,554	$ 961
Delinquent tax	1,811	1,306	250	1,056
Motor vehicle tax	5,643	5,435	5,648	(213)
Recreational vehicle tax	103	100	109	(9)
16/20M truck tax	839	899	921	(22)
Commercial vehicle tax	441	426	461	(35)
In lieu of tax	44	44	-	44
Neighborhood revitalization	(711)	(728)	(725)	(3)
Total receipts	97,459	99,997	$ 98,218	$ 1,779
Expenditures:				
Highways, streets and bridges:				
Personal services	46,506	47,899	$ 46,000	$ (1,899)
Commodities	102,093	87,842	117,350	29,508
Contractual services	6,045	6,692	8,500	1,808
Capital outlay	-	-	5,000	5,000
Reimbursed expenditures	(59,825)	(46,394)	(83,000)	(36,606)
Transfers out:				
Noxious weed capital outlay	-	17,500	23,500	6,000
Total expenditures	94,819	113,539	$ 117,350	$ 3,811
Receipts over (under) expenditures	2,640	(13,542)		
Unencumbered cash, beginning of year	15,602	18,242	$ 19,132	$ (890)
Unencumbered cash, end of year	$ 18,242	$ 4,700		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 1,401,430	$ 1,486,343	$ 1,471,319	$ 15,024
Delinquent tax	26,159	20,880	3,000	17,880
Motor vehicle tax	96,347	85,523	88,649	(3,126)
Recreational vehicle tax	1,751	1,568	1,711	(143)
16/20M truck tax	11,032	15,495	14,457	1,038
Commercial vehicle tax	7,594	6,692	7,237	(545)
In lieu of tax	690	703	-	703
Neighborhood revitalization	(11,158)	(11,692)	(11,657)	(35)
Total receipts	1,533,845	1,605,512	$ 1,574,716	$ 30,796
Expenditures:				
General government:				
Social security	124,720	120,411	$ 150,000	$ 29,589
KPERS	156,216	182,339	184,000	1,661
Vision and life insurance	10,132	9,069	15,000	5,931
Short-term disability	10,902	10,222	15,720	5,498
Health insurance premiums	887,200	837,055	1,440,000	602,945
Kansas unemployment tax	8,773	3,383	7,000	3,617
Worker's compensation insurance	18,530	21,787	25,000	3,213
Dental insurance	10,303	40,109	-	(40,109)
Flexible spending	7,270	2,653	2,500	(153)
Reimbursements	32	-	-	-
Total expenditures	1,234,078	1,227,028	$ 1,839,220	$ 612,192
Receipts over (under) expenditures	299,767	378,484		
Unencumbered cash, beginning of year	301,509	601,276	$ 264,504	$ 336,772
Unencumbered cash, end of year	$ 601,276	$ 979,760		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 111,809	$ 111,636	$ 110,476	$ 1,160
Delinquent tax	2,622	1,658	-	1,658
Motor vehicle tax	8,276	6,836	7,071	(235)
Recreational vehicle tax	152	125	136	(11)
16/20M truck tax	1,253	1,317	1,153	164
Commercial vehicle tax	646	534	577	(43)
In lieu of tax	55	53	-	53
Shared revenue:				
Federal and state assistance	47,501	39,221	35,000	4,221
Charges for services	12,343	19,466	35,000	(15,534)
Other	5,124	1,707	-	1,707
Neighborhood revitalization	(890)	(878)	(875)	(3)
Total receipts	188,891	181,675	$ 188,538	$ (6,863)
Expenditures:				
Health and welfare:				
Personal services	160,179	174,217	$ 175,000	$ 783
Commodities	5,151	2,736	28,000	25,264
Contractual services	17,981	21,841	28,000	6,159
Capital outlay	322	2,324	-	(2,324)
Total expenditures	183,633	201,118	$ 231,000	$ 29,882
Receipts over (under) expenditures	5,258	(19,443)		
Unencumbered cash, beginning of year	53,807	59,065	$ 42,462	$ 16,603
Unencumbered cash, end of year	$ 59,065	$ 39,622		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	$ 357,188	$ 369,937	$ 366,175	$ 3,762
Delinquent tax	5,406	4,875	-	4,875
Motor vehicle tax	14,278	21,528	22,596	(1,068)
Recreational vehicle tax	266	395	436	(41)
16/20M truck tax	2,322	2,265	3,685	(1,420)
Commercial vehicle tax	1,111	1,705	1,845	(140)
In lieu of tax	175	176	-	176
Neighborhood revitalization	(2,845)	(2,910)	(2,901)	(9)
Total receipts	377,901	397,971	$ 391,836	$ 6,135
Expenditures:				
Transfer to related municipal entity	374,700	404,500	$ 404,500	$ -
Receipts over (under) expenditures	3,201	(6,529)		
Unencumbered cash, beginning of year	11,015	14,216	$ 12,664	$ 1,552
Unencumbered cash, end of year	$ 14,216	$ 7,687		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL DRUG AND ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Local alcohol and liquor tax	$ 2,942	$ 3,402	$ 5,000	$ (1,598)
Expenditures:				
Health and welfare:				
Contractual services	3,549	2,475	$ 10,000	$ 7,525
Receipts over (under) expenditures	(607)	927		
Unencumbered cash, beginning of year	2,481	1,874	$ 5,000	$ (3,126)
Unencumbered cash, end of year	$ 1,874	$ 2,801		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Local alcohol and liquor tax	$ 1,634	$ 2,875	$ 2,000	$ 875
Expenditures:				
Culture and recreation:				
Contractual services	800	5,619	$ 6,000	$ 381
Receipts over (under) expenditures	834	(2,744)		
Unencumbered cash, beginning of year	3,502	4,336	$ 4,000	$ 336
Unencumbered cash, end of year	$ 4,336	$ 1,592		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from noxious weed	$ -	$ 17,500	$ 23,500	$ (6,000)
Expenditures:				
Highways, streets and bridges:				
Capital outlay	12,000	16,000	$ 100,000	$ 84,000
Receipts over (under) expenditures	(12,000)	1,500		
Unencumbered cash, beginning of year	69,820	57,820	$ 76,500	$ (18,680)
Unencumbered cash, end of year	$ 57,820	$ 59,320		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EDWARDS COUNTY 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, permits and fees	$ 59,996	$ 59,956	$ 60,000	$ (44)
Interest	1,620	7,260	500	6,760
Total receipts	61,616	67,216	$ 60,500	$ 6,716
Expenditures:				
Public safety:				
Contractual services	68,476	39,005	$ 55,000	$ 15,995
Capital outlay	2,168	102,568	215,000	112,432
Total expenditures	70,644	141,573	$ 270,000	$ 128,427
Receipts over (under) expenditures	(9,028)	(74,357)		
Unencumbered cash, beginning of year	224,331	215,303	$ 209,500	$ 5,803
Unencumbered cash, end of year	$ 215,303	$ 140,946		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Economic development	Special law enforcement	Kansas fights addiction	Lef and diversion	Special drug enforcement
Receipts:					
Federal and state assistance	$ -	$ -	$ 4,746	$ -	$ 5,370
Licenses, permits and fees	-	-	-	8,953	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Transfers in	40,000	-	-	-	-
Total receipts	40,000	-	4,746	8,953	5,370
Expenditures:					
Personal services	40,000	-	-	-	-
Commodities	-	-	-	-	-
Contractual services	-	-	-	-	-
Capital outlay	-	-	-	4,508	-
Transfers out	-	-	-	-	-
Total expenditures	40,000	-	-	4,508	-
Receipts over (under) expenditures	-	-	4,746	4,445	5,370
Unencumbered cash, beginning of year	-	10,193	514	61,105	34,326
Unencumbered cash, end of year	$ -	$ 10,193	$ 5,260	$ 65,550	$ 39,696

Special highway improvement	Special machinery	Multi-year capital improvement	Equipment reserve	Retainage contracts	Deeds technology
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	4,004
-	-	-	-	19	1,652
-	-	-	-	-	-
150,000	250,000	150,000	150,000	-	-
150,000	250,000	150,000	150,000	19	5,656
-	-	-	-	-	-
-	-	-	-	-	-
33,217	-	-	-	557	-
-	319,489	220,949	372,944	-	-
-	-	-	-	-	-
33,217	319,489	220,949	372,944	557	-
116,783	(69,489)	(70,949)	(222,944)	(538)	5,656
114,987	378,274	852,087	1,170,626	538	49,800
$ 231,770	$ 308,785	$ 781,138	$ 947,682	$ -	$ 55,456

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Concealed carry handgun	COVID-19 grant	Emergency prepared-ness	Offender registration	Clerk technology
Receipts:					
Federal and state assistance	$ -	$ 19,635	$ -	$ -	$ -
Licenses, permits and fees	-	-	-	1,300	1,001
Interest	-	-	-	-	264
Other	-	-	720	-	-
Transfers in	-	-	-	-	-
Total receipts	-	19,635	720	1,300	1,265
Expenditures:					
Personal services	-	-	-	-	-
Commodities	-	218	-	-	-
Contractual services	-	1,200	-	1,127	-
Capital outlay	-	36,809	-	-	-
Transfers out	-	-	-	-	-
Total expenditures	-	38,227	-	1,127	-
Receipts over (under) expenditures	-	(18,592)	720	173	1,265
Unencumbered cash, beginning of year	6,378	40,135	6,487	9,546	7,793
Unencumbered cash, end of year	$ 6,378	$ 21,543	$ 7,207	$ 9,719	$ 9,058

See Independent Auditor's Report.

Treasurer technology	24th Judicial district drug-alcohol	Prosecutor's training and assistance	Special motor vehicle	Total
$ -	$ -	$ -	$ -	$ 29,751
1,001	797	446	32,006	49,508
289	-	-	-	2,224
-	-	-	-	720
-	-	-	-	740,000
1,290	797	446	32,006	822,203
-	-	-	6,432	46,432
-	-	-	2,009	2,227
-	1,055	217	4,850	42,223
-	-	-	-	954,699
-	-	-	13,496	13,496
-	1,055	217	26,787	1,059,077
1,290	(258)	229	5,219	(236,874)
8,590	258	5,908	13,496	2,771,041
$ 9,880	$ -	$ 6,137	$ 18,715	$ 2,534,167

EDWARDS COUNTY, KANSAS

RISK MANAGEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts:		
Premiums	$ 969,585	$ 911,069
Interest	1,781	7,433
Total receipts	971,366	918,502
Expenditures:		
Health and welfare:		
Contractual services	720,886	763,875
Receipts over (under) expenditures	250,480	154,627
Unencumbered cash, beginning of year	564,901	815,381
Unencumbered cash, end of year	$ 815,381	$ 970,008

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

CAPITAL PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts:		
Bond proceeds	$ -	$ 1,470,000
Expenditures:		
Debt service:		
Issuance costs	-	15,317
Receipts over (under) expenditures	-	1,454,683
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 1,454,683

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2023

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County clerk	$ 335	$ 3,028	$ 3,049	$ 314
Register of deeds	-	42,339	42,339	-
District court	200	18,166	18,166	200
Law library	26,085	2,399	7,626	20,858
Sheriff	553	14,981	12,476	3,058
Tax collection accounts	7,110,324	13,198,242	13,110,214	7,198,352
Local taxing districts	-	5,942,984	5,942,984	-
Motor vehicle fees and sales tax collections	13,913	588,479	590,528	11,864
Heritage trust	826	2,002	2,364	464
Payroll clearing funds	6,144	1,698,677	1,699,797	5,024
Total	$ 7,158,380	$ 21,511,297	$ 21,429,543	$ 7,240,134

See Independent Auditor's Report.