ALLEN COUNTY, KANSAS

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

For the Year Ended December 31, 2023

Allen County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2023

TABLE OF CONTENTS

Item	Page Number
Independent Auditor's Report	1-3
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4-5
Notes to the Financial Statement	6-16
SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget – Regulatory Basis (Budgeted Funds Only)	18
Schedule 2	
Summary of Receipts and Expenditures - Individually Presented by Fund	
General Fund	19-22
Special Purpose Funds:	
Ambulance Fund	23
Airport Fund	24
Appraiser's Cost Fund	25
BASE Grant Fund	26
Conservation District Fund	27
Direct Election Fund	28
Health Fund	29
Historical Society Fund	30
Mental Health Fund	31
Hospital Sales Tax Fund	32
Intellectual Disabilities Fund	33
Noxious Weed Fund	34
Opioid Settlement Fund	35
Road and Bridge Fund	36
Rural Fire District No. 2 Fund	37
Rural Fire District No. 3 Fund	38
Rural Fire District No. 4 Fund	39
Service Program for the Elderly Fund	40
General Transportation Fund	41
Special Alcohol Program Fund	42
Special Bridge Fund	43
Special Liability Fund	44
Special Parks and Recreation Fund	45
Sheriff VIN Fees Fund	46
Special Equipment Reserve Fund	47
Special Machinery Fund	48
Sewer District No. 1 Fund	49
Sewer District No. 2 Fund	50
Emergency Telephone Service Fund	51
Special Auto Fund	52
Prosecuting Attorney Training Fund	53
Special Law Enforcement Trust Fund	54
Register of Deeds Technology Fund	55

Allen County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2023

TABLE OF CONTENTS

Item		Page Number
	County Clerk Technology Fund	56
	County Treasurer Technology Fund	57
	Prosecuting Attorney Trust Fund	58
	Drug Court Fund	59
	Bond Supervising Fee Fund	60
	Prosecuting Attorney Check Fees Fund	61
	Shelter Grants Fund	62
	American Rescue Plan Fund	63
	Diversion Fees Fund	64
	911 Education Donation Fund	65
	Business Funds:	
	Solid Waste Disposal Fund	66
	Trust Funds:	
	CERT Donation Fund	67
	Special Sheriff Forfeiture Trust Fund	68
	Lee Murren Trust Fund	69
	LaHarpe Senior Center Trust Fund	70
	Iola Senior Center Trust Fund	71
	Moran Senior Center Trust Fund	72
	Employee Benefit Trust Fund	73
	Landfill Closure Trust Fund	74
	Wind Farm Contribution Fund	75
Schedule 3		
	Schedule of Receipts and Disbursements - Agency Funds	77-79

Rodney M. Burns
CPA

RODNEY M. BURNS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Allen County Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Allen 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 Allen 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 balance of Allen 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 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 Allen 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 Allen County Kansas, as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated September 11, 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 web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year 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, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

Chanute, Kansas

September 30, 2024

Allen County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 620,054	8,258,210	6,930,033	1,948,231	229,839	2,178,070
Special Purpose:						
Ambulance	112	2,232,650	1,934,922	297,840	13,349	311,189
Airport	(67,489)	347,947	107,267	173,191	9,830	183,021
Appraiser's Cost	50,558	409,718	407,214	53,062	25,092	78,154
BASE Grant	1,162,038			1,162,038		1,162,038
Conservation District	163	45,438	45,000	601		601
Direct Election	27,176	161,054	83,264	104,966		104,966
Health	497	114,374	114,871			
Historical Society	375	51,148	51,500	23		23
Mental Health	1,227	158,101	158,539	789		789
Hospital Sales Tax	818,344	735,137	169,633	1,383,848	4,317	1,388,165
Intellectual Disabilities	408	69,754	70,000	162		162
Noxious Weed	75,483	101,759	164,185	13,057	342	13,399
Opioid Settlement	2,319	31,175	28,283	5,211		5,211
Road and Bridge	2,280,642	2,609,979	3,654,890	1,235,731	215,536	1,451,267
Rural Fire District No. 2		196,035	175,700	20,335		20,335
Rural Fire District No. 3	130	45,902	38,470	7,562		7,562
Rural Fire District No. 4		89,440	80,633	8,807		8,807
Service Program for the Elderly	107,466	196,586	241,620	62,432	3,920	66,352
General Transportation	4,422		5	4,417		4,417
Special Alcohol Program	33,050	15,293		48,343		48,343
Special Bridge	1,850,194	10,724	443,984	1,416,934	81,706	1,498,640
Special Liability	97,140	31,624	34,278	94,486		94,486
Special Park and Recreation	1,750	1,085	1,000	1,835		1,835
Sheriff VIN Fees	7,969	18,280	21,172	5,077	1,749	6,826
Special Equipment Reserve	12,228			12,228		12,228
Special Machinery	2,778,745	600,000	545,037	2,833,708		2,833,708
Sewer District No 1	160,543	18,336	5,889	172,990		172,990
Sewer District No 2	24,993	16,344	2,691	38,646	78	38,724
Emergency Telephone Service	109,389	89,981	96,567	102,803		102,803
Special Auto	26,594	99,403	120,489	5,508	1,230	6,738
Prosecuting Attorney Training	20,499	1,883	942	21,440		21,440
Special Law Enforcement Trust	29,569	18,342	23,077	24,834		24,834
Register of Deeds Technology	67,731	28,207	27,285	68,653	805	69,458
County Clerk Technology	9,300	3,177	3,524	8,953	3,524	12,477
County Treasurer Technology	16,625	3,177	1,893	17,909	1,893	19,802
Prosecuting Attorney Trust	10,516			10,516		10,516
Drug Court	32,972	270,499	105,995	197,476	5,662	203,138
Bond Supervising Fee	1,290	9,888	4,235	6,943		6,943
Prosecuting Attorney Check Fees	14,529	154		14,683		14,683

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

Allen County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Shelter Grants		73,954	73,954			
American Rescue Plan	776,642		6,833	769,809		769,809
Diversion Fees	126,178	17,600	15,209	128,569	1,430	129,999
911 Education Donation	3,426			3,426		3,426
Business:						
Solid Waste	6,581,852	2,195,646	3,775,976	5,001,522	71,316	5,072,838
Trusts:						
C.E.R.T. Donations	237			237		237
Sheriff Special Forfeiture Trust	4,131	3,675		7,806		7,806
Lee Murren Trust	8,655			8,655		8,655
LaHarpe Senior Center Trust	3,238			3,238		3,238
Iola Senior Center Trust	5,705			5,705		5,705
Moran Senior Center Trust	5			5		5
Employee Benefit Trust	1,219,945	1,211,124	1,182,486	1,248,583	50	1,248,633
Landfill Closure Trust	1,244,475	44,211	3,211	1,285,475		1,285,475
Wind Farm Contribution	365,000	250,000		615,000		615,000
Total Primary Government (1)	20,729,040	20,887,014	20,951,756	20,664,298	671,668	21,335,966
Composition of Cash:						
Cash and Cash Items on Hand						3,470
Certificates of Deposit						2,746,654
Demand Deposits						36,646,726
Less: Agency Funds						(18,060,882)
Adjustment for Rounding						(2)
Total Primary Government (1)						21,335,966

(1) Excluding Agency Funds

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Allen 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 Allen 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, 2023:

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.

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, 2023.

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, 2023, the County amended the following funds, in the amounts indicated:

		Original Budget	Amended Budget
Ambulance Fund	$	1,825,300	1,975,000
Noxious Weed Fund		154,908	178,302
Emergency Phone Equipment Fund		99,000	120,000

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:

BASE Grant Fund	County Clerk Technology Fund
Opioid Settlement Fund	County Treasurer Technology Fund
General Transportation Fund	Prosecuting Attorney Trust Fund
Sheriff VIN Fees	Drug Court Fund
Special Equipment Reserve Fund	Bond Supervising Fee Fund
Special Machinery Fund	Prosecuting Attorney Check Fees Fund
Special Auto Fund	Shelter Grants Fund
Prosecuting Attorney Training Fund	American Rescue Plan Fund
Special Law Enforcement Trust Fund	Diversion Fees Fund
Register of Deeds Technology Fund	911 Education Donation 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

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. The County had no investments at December 31, 2023 and held no investments throughout the year.

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, 2023, the carrying amount of the County's deposits was $39,393,380 and the bank balance was $39,603,404. Of the bank balance, $2,285,475 was covered by federal depository insurance and the remaining $37,317,929 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.

Note 3 Long-term Debt

Changes in the County's outstanding long-term debt, for the year ending December 31, 2023 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:									
Jail Building Refinance	2.00-3.125%	12/10/2013	$ 1,720,000	2/01/2023	210,000		210,000	-	3,281
Hospital Facility Refinance	1.10-5.15%	12/01/2011	25,000,000	12/01/2036	20,400,000		1,420,000	18,980,000	798,132
Total Contractual Indebtedness					20,610,000	-	1,630,000	18,980,000	801,413

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	
	Principal	Interest
2024	$ 1,480,000	736,792
2025	1,545,000	672,055
2026	1,610,000	603,870
2027	1,675,000	532,208
2028	1,210,000	457,037
2029-2033	6,780,000	1,521,588
2034-2036	4,680,000	305,562
Total	18,980,000	4,829,112

The payments shown here are the total principal and interest payments due each year under the County's lease agreements with the Public Building Commission (See Note 9 below). However, under the provisions of an agreement with St. Luke's Health System, St. Luke's assumed responsibility for making the principal and interest payments on the Hospital Facility Lease as of July 1, 2020, with these payments being made from operating revenues of the Allen County Hospital, which became part of the St. Luke's Health System at that time. In the event that St. Luke's is unable to make these payments, the County is contingently liable for making the payments. See Note 9 below for further information.

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Special Auto Fund	General Fund	K.S.A. 8-145	$ 27,798
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	600,000
Opioid Settlement Fund	Drug Court Fund	Resolution	28,283

Note 5 Other Long-Term Obligations from Operations

Compensated Absences

The County's policies regarding vacation pay permit employees to accumulate a maximum of 168 hours of vacation time on their anniversary date (the date the vacation amounts reset), depending on longevity and varying by department. Policies prohibit payment for vacation time in lieu of time off, however, with special authority of the County Commission, employees may accumulate up to 224 hours of vacation time leave, again, depending on longevity and varying by department. Failure to use excess accrued vacation time can result in the loss of the excess hours. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination.

The County’s policies regarding sick leave permit employees to accumulate a maximum of 720 hours sick leave. At the end of each year, hours over 720 are paid to the employee at 50% of the employee's rate of pay. If, at the time of termination, an employee has been employed with the County longer than five years, they are paid for 50% of this accumulated sick pay at the rate of pay in effect upon termination.

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. 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 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 8.43% for KPERS for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $767,476 for KPERS 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 $4,974,216. 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 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.

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget in the Solid Waste Disposal Fund, in the amount of $697,443.

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 Public Building Commission

During 2002, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The original purpose of this PBC was to issue $2,900,000 in revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a Lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. See Note 3, above, for further information on this lease agreement

In December, 2011, the PBC issued $10,000,000 in revenue bonds in connection with the construction of a new County Hospital. An additional $15,000,000 in revenue bonds were issued in January, 2012. In December, 2011, the County entered into a lease agreement with the PBC for the acquisition of the Hospital facility. In 2012, the County began levying a special sales tax, the proceeds of which were to be used, together with revenues generated by the Hospital and sales tax contributed by the City of Iola, to make rental payments in an amount sufficient for the PBC to retire the issued bonds. In the event the contributions from the Hospital and the City of Iola are insufficient to allow the PBC to make the required debt payments, the County is liable for any shortfall. In December, 2017, the PBC refinanced the outstanding bonds issued in 2011 and 2012. This resulted in a restructure of the lease agreement with the County as shown above.

Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

On July 1, 2020, St. Luke's Health System assumed management responsibilities for the Allen County Hospital, and also assumed responsibility for making the principal and interest payments under the lease agreement between the County and the Public Building Commission. At that time, the County discontinued using its sales tax to pay a portion of the principal and interest on the lease agreement, and, instead, will use those funds for repairs and maintenance on the hospital facility itself. This sales tax was renewed by the voters of the County in August, 2020 and extended through December 31, 2025. The City of Iola's sales tax, which had been used to pay a portion of the outstanding lease payments, expired in 2020 and was not renewed. The payments from St. Luke's Health System are placed into a trust account with Security Bank of Kansas City and used to make the required principal and interest payments on the lease agreement as they are due. A summary of the transactions for that trust account is shown below:

Escrow Bond Fund Balance, January 1, 2023	$	1,696,478
Received:		
Interest Income		111,583
Payments from St. Luke's Health System		2,184,731
Disbursed:		
Principal and Interest Payments on Lease		2,218,132
Escrow Bond Fund Balance, December 31, 2023		1,774,660

Note 10 Closure and Postclosure Care Costs of Landfill

The County currently operates a municipal solid waste 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 most recent engineering estimates of post closure costs over this thirty year period are in the amount of $4,604,704 and estimated cost for providing the cover of the landfill is $4,261,629 (including C/D Landfill and Tire Landfill) for a total closure and postclosure cost of $8,866,333. Engineering estimates place the total capacity of the landfill at 6,573,500 cubic yards, and previously used capacity is estimated at 1,888,698 cubic yards (28.73%). The total capacity only includes the area currently permitted to receive waste. The remaining 4,684,802 cubic yards (71.27%) of unused capacity has an estimated useful life of 64 years. These amounts are based on engineering estimates of what it would cost to perform all closure and postclosure care in 2024. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a regulatory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of $2,547,297 would have been recognized based on 28.73% of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been $6,319,036.

As of December 31, 2023 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, however, they have levied a special countywide sales tax, approved by the voters of the County, to help provide funding sources for the landfill operation. The County is also receiving tipping fees from other counties in the surrounding area, which are disposing of their solid waste in the Allen County landfill. The County has established a trust fund to accumulate cash for the purpose of financing the closure and post closure costs of the municipal solid waste landfill. As of December 31, 2023, the trust fund has a balance of $1,285,475. The solid waste fund unencumbered cash balance as of December 31, 2023 was $5,001,522.

Note 11 Subsequent Events

The County has evaluated subsequent events through September 30, 2024, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Allen County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 7,203,216		7,203,216	6,930,033	(273,183)
Special Purpose:					
Ambulance	1,975,000		1,975,000	1,934,922	(40,078)
Airport	592,336		592,336	107,267	(485,069)
Appraiser's Cost	426,631		426,631	407,214	(19,417)
Conservation District	45,000		45,000	45,000	
Direct Election	165,650		165,650	83,264	(82,386)
Health	115,000		115,000	114,871	(129)
Historical Society	51,500		51,500	51,500	
Mental Health	158,630		158,630	158,539	(91)
Hospital Sales Tax	1,475,000		1,475,000	169,633	(1,305,367)
Intellectual Disabilities	70,000		70,000	70,000	
Noxious Weed	178,302		178,302	164,185	(14,117)
Road and Bridge	4,636,194		4,636,194	3,654,890	(981,304)
Rural Fire District No. 2	199,510		199,510	175,700	(23,810)
Rural Fire District No. 3	47,910		47,910	38,470	(9,440)
Rural Fire District No. 4	90,450		90,450	80,633	(9,817)
Service Program for the Elderly	259,110	10,000	269,110	241,620	(27,490)
Special Alcohol Program	34,441		34,441		(34,441)
Special Bridge	982,817		982,817	443,984	(538,833)
Special Liability	118,689		118,689	34,278	(84,411)
Special Park and Recreation	1,941		1,941	1,000	(941)
Sewer District No 1	167,243		167,243	5,889	(161,354)
Sewer District No 2	62,611		62,611	2,691	(59,920)
Emergency Telephone Service	120,000		120,000	96,567	(23,433)
Business:					
Solid Waste	3,078,533		3,078,533	3,775,976	697,443
Totals	22,255,714	10,000	22,265,714	18,788,126	(3,477,588)

Allen 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 5,308,460	5,444,383	5,374,444	69,939
Motor Vehicle Tax	306,354	468,362	548,582	(80,220)
Recreational Vehicle Tax	5,280	8,929	10,109	(1,180)
Delinquent Tax	57,551	69,288	80,813	(11,525)
16/20 M Truck Tax	13,922	9,918	18,057	(8,139)
Countywide Sales Tax	720,392	726,019	650,000	76,019
Commercial Vehicle Fees	22,702	37,479	41,451	(3,972)
In Lieu of Tax	5,145	5,992	5,860	132
Mineral Production Tax	3,015	3,146		3,146
Watercraft Tax			1,133	(1,133)
Interest on Tax	82,029	160,250	75,000	85,250
Total Taxes	6,524,850	6,933,766	6,805,449	128,317
Intergovernmental				
Local Alcoholic Liquor Tax	1,045	1,085	1,161	(76)
Licenses, Fees, and Permits				
Mortgage Registration		429		429
Officer Fees	107,020	109,360	100,000	9,360
Total Licenses, Fees, and Permits	107,020	109,789	100,000	9,789
Use of Money and Property				
Interest on Investments	301,844	1,036,389	15,000	1,021,389
Rent	3,680	4,280	5,000	(720)
Prisoner Board	99,346	35,200	50,000	(14,800)
Total Use of Money and Property	404,870	1,075,869	70,000	1,005,869
Transfers				
Operating Transfers In	18,000	27,798		27,798
Miscellaneous				
Other	54,370	109,903	30,000	79,903
Total Cash Receipts	7,110,155	8,258,210	7,006,610	1,251,600
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	94,743	96,695	93,321	3,374
Contractual Services	15,401	15,025	15,029	(4)
Commodities	2,740	75	53	22
Employee Benefits	50,249	49,932	49,480	452
Reimbursed Expense	(184)			
Total County Commission	162,949	161,727	157,883	3,844
County Clerk				
Personal Services	145,249	173,233	156,438	16,795
Contractual Services	15,582	17,139	10,516	6,623
Commodities	6,668	3,295	2,625	670
Capital Outlay	235	340	2,100	(1,760)
Employee Benefits	51,629	65,815	56,452	9,363
Reimbursed Expense	(5,287)	(3,857)		(3,857)
Total County Clerk	214,076	255,965	228,131	27,834
County Treasurer				
Personal Services	171,788	178,167	177,563	604
Contractual Services	24,435	31,321	36,709	(5,388)
Commodities	5,242	3,897	5,050	(1,153)
Capital Outlay	756		7,500	(7,500)
Employee Benefits	65,646	66,766	69,759	(2,993)
Reimbursed Expense	(138)			
Total County Treasurer	267,729	280,151	296,581	(16,430)

Allen 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
County Attorney				
Personal Services	$ 287,843	302,410	294,054	8,356
Contractual Services	76,732	50,007	83,399	(33,392)
Commodities	3,395	4,247	6,300	(2,053)
Capital Outlay		245	7,875	(7,630)
Employee Benefits	89,701	95,624	106,027	(10,403)
Reimbursed Expense	(4,345)	(7,263)	(2,625)	(4,638)
Total County Attorney	453,326	445,270	495,030	(49,760)
Register of Deeds				
Personal Services	110,821	101,482	107,161	(5,679)
Contractual Services	2,797	2,744	3,346	(602)
Commodities	8	105		105
Capital Outlay	545	1,258	1,000	258
Employee Benefits	39,536	39,243	39,751	(508)
Total Register of Deeds	153,707	144,832	151,258	(6,426)
Indigent Attorney Fees				
Contractual Services	468,347	534,099	425,000	109,099
Reimbursed Expense	(48,876)	(74,438)		(74,438)
Total Indigent Attorney Fees	419,471	459,661	425,000	34,661
31st Judicial District				
Contractual Services	53,204	59,279	15,237	44,042
Reimbursed Expense	(38,608)	(44,595)		(44,595)
Total 31st Judicial District	14,596	14,684	15,237	(553)
District Court				
Contractual Services	33,004	36,198	52,015	(15,817)
Commodities	6,876	9,872	10,000	(128)
Capital Outlay	14,227	21,885	31,874	(9,989)
Reimbursed Expense	(2,195)	(434)		(434)
Total District Court	51,912	67,521	93,889	(26,368)
Courthouse General				
Personal Services	120,750	130,322	100,708	29,614
Contractual Services	311,621	388,885	314,177	74,708
Commodities	29,460	55,810	73,500	(17,690)
Capital Outlay		9,274	90,000	(80,726)
Employee Benefits	86,336	73,622	70,570	3,052
Reimbursed Expense	(2,725)	(4,437)		(4,437)
Total Courthouse General	545,442	653,476	648,955	4,521
GIS				
Contractual Services	7,024	7,104	9,132	(2,028)
Commodities			4,500	(4,500)
Capital Outlay	592	2,945		2,945
Total GIS	7,616	10,049	13,632	(3,583)
County Counselor				
Personal Services	87,377	90,257	87,718	2,539
Contractual Services	992	397	1,880	(1,483)
Commodities			26,412	(26,412)
Employee Benefits	25,361	25,862		25,862
Total County Counselor	113,730	116,516	116,010	506
Planning Commission				
Personal Services	20,412	16,437	24,885	(8,448)
Contractual Services	1,985	1,558	1,875	(317)
Commodities	214		500	(500)
Capital Outlay	821	760		760
Employee Benefits	7,242	9,870	8,966	904
Total Planning Commission	30,674	28,625	36,226	(7,601)

Allen 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Other General Government				
Contractual Services	$ 15,000	15,000	15,000	
Commodities	684			
Total Other General Government	15,684	15,000	15,000	
Total General Government	2,450,912	2,653,477	2,692,832	(39,355)
Public Safety				
Sheriff				
Personal Services	729,942	709,325	714,210	(4,885)
Contractual Services	193,696	232,727	146,811	85,916
Commodities	138,000	108,287	118,135	(9,848)
Capital Outlay	60,296	58,189	44,148	14,041
Employee Benefits	251,569	253,761	284,914	(31,153)
Reimbursed Expense	(34,076)	(43,889)		(43,889)
Total Sheriff	1,339,427	1,318,400	1,308,218	10,182
Jail				
Personal Services	767,796	797,283	707,748	89,535
Contractual Services	157,420	129,405	98,833	30,572
Commodities	235,647	232,352	191,150	41,202
Capital Outlay	2,701	3,777	22,141	(18,364)
Employee Benefits	301,221	315,127	344,621	(29,494)
Reimbursed Expense	(47,469)	(44,660)	(45,150)	490
Total Jail	1,417,316	1,433,284	1,319,343	113,941
Juvenile Detention				
Contractual Services	47,368	66,876	66,876	
Juvenile Services				
Contractual Services	274	290		290
Reimbursed Expense	(15)	(21)		(21)
Total Juvenile Services	259	269		269
Inmate Medical				
Contractual Services	69,395	100,144	34,200	65,944
Commodities	11,520	1,268	45,000	(43,732)
Reimbursed Expense	(8,833)	(1,239)		(1,239)
Total Inmate Medical	72,082	100,173	79,200	20,973
Ambulance Service				
Operating Transfers Out	442,168			
Emergency Preparedness				
Personal Services	50,456	50,672	50,676	(4)
Contractual Services	27,997	37,090	34,490	2,600
Commodities	2,103	6,188	8,363	(2,175)
Capital Outlay	5,601	5,004	1,410	3,594
Employee Benefits	19,284	18,956	19,842	(886)
Reimbursed Expense	(25,081)	(26,863)	(23,254)	(3,609)
Total Emergency Preparedness	80,360	91,047	91,527	(480)
Dispatch				
Personal Services	495,103	547,609	545,439	2,170
Contractual Services	103,952	112,724	97,883	14,841
Commodities	5,417	8,939	11,744	(2,805)
Capital Outlay	15,239	12,016	10,809	1,207
Employee Benefits	176,839	189,572	220,635	(31,063)
Reimbursed Expense	(6,116)	(185)		(185)
Total Dispatch	790,434	870,675	886,510	(15,835)
Total Public Safety	4,189,414	3,880,724	3,751,674	129,050
Health				
Coroner				
Contractual Services	45,593	12,666	30,000	(17,334)
Hospital Development				
Contractual Services	14,096			
Total Health	59,689	12,666	30,000	(17,334)

Allen 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Agriculture				
Agricultural Appropriations				
Contractual Services	$ 20,000	20,000	20,000	
Capital Outlay			35,858	(35,858)
Total Agricultural Appropriations	20,000	20,000	55,858	(35,858)
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	153,385	153,385	153,385	
Economic Development				
Other Economic Development				
Contractual Services	30,000	30,000	30,000	
Social Services for Aged and Poor				
Capital Expenditures				
Construction				
Capital Outlay			276,185	(276,185)
Debt Service				
Lease Purchase Agreements				
Principal and Interest	214,766	213,281	213,282	(1)
Reimbursed Expense		(33,500)		(33,500)
Total Lease Purchase Agreements	214,766	179,781	213,282	(33,501)
Total Expenditures and Transfers	7,118,166	6,930,033	7,203,216	(273,183)
Receipts Over (Under) Expenditures and Transfers	(8,011)	1,328,177		
Unencumbered Cash, Beginning	628,065	620,054		
Unencumbered Cash, Ending	620,054	1,948,231		

Allen County, Kansas
Ambulance 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 112,122	1,119,222	1,104,635	14,587
Motor Vehicle Tax	53,821	9,895	60,508	(50,613)
Recreational Vehicle Tax	928	189	1,115	(926)
Delinquent Tax	6,637	5,410	1,707	3,703
16/20 M Truck Tax	1,519	1,741	1,992	(251)
Commercial Vehicle Fees	3,988	792	4,572	(3,780)
In Lieu of Tax	109	1,103	646	457
Watercraft Tax			125	(125)
Total Taxes	179,124	1,138,352	1,175,300	(36,948)
Licenses, Fees, and Permits				
Service Fees	845,011	1,094,298	799,588	294,710
Transfers				
Operating Transfers In	442,168			
Total Cash Receipts	1,466,303	2,232,650	1,974,888	257,762
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	27,162		4,000	(4,000)
Contractual Services	1,774,654	1,896,246	1,887,241	9,005
Commodities	73	3,501	1,500	2,001
Capital Outlay		35,175	81,517	(46,342)
Employee Benefits	4,999		742	(742)
Total Expenditures and Transfers	1,806,888	1,934,922	1,975,000	(40,078)
Receipts Over (Under) Expenditures and Transfers	(340,585)	297,728		
Unencumbered Cash, Beginning	340,697	112		
Unencumbered Cash, Ending	112	297,840		

Allen County, Kansas
Airport 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 91,293	98,196	96,874	1,322
Motor Vehicle Tax	25,730	8,056	28,927	(20,871)
Recreational Vehicle Tax	443	154	533	(379)
Delinquent Tax	2,614	1,903	1,390	513
16/20 M Truck Tax	679	832	952	(120)
Commercial Vehicle Fees	1,907	645	2,186	(1,541)
In Lieu of Tax	89	108	309	(201)
Watercraft Tax			60	(60)
Total Taxes	122,755	109,894	131,231	(21,337)
Use of Money and Property				
Rent	38,093	34,927	50,000	(15,073)
Miscellaneous				
Sale of Fuel	272,342	203,126	150,000	53,126
Total Cash Receipts	433,190	347,947	331,231	16,716
Expenditures and Transfers				
Public Works				
Airport				
Personal Services	35,335	36,666	35,715	951
Contractual Services	644,585	231,052	87,350	143,702
Commodities	334,583	192,770	429,000	(236,230)
Capital Outlay		345,011	93,882	251,129
Employee Benefits	16,643	16,893	17,889	(996)
Reimbursed Expense	(55,744)	(715,125)	(71,500)	(643,625)
Total Expenditures and Transfers	975,402	107,267	592,336	(485,069)
Receipts Over (Under) Expenditures and Transfers	(542,212)	240,680		
Unencumbered Cash, Beginning	474,723	(67,489)		
Unencumbered Cash, Ending	(67,489)	173,191		

Allen County, Kansas
Appraiser's Cost 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 356,554	368,907	364,147	4,760
Motor Vehicle Tax	28,414	31,459	31,943	(484)
Recreational Vehicle Tax	490	600	589	11
Delinquent Tax	4,520	4,909	5,428	(519)
16/20 M Truck Tax	1,092	920	1,051	(131)
Commercial Vehicle Fees	2,105	2,517	2,414	103
In Lieu of Tax	346	406	341	65
Watercraft Tax			66	(66)
Total Cash Receipts	393,521	409,718	405,979	3,739
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	246,849	265,184	261,216	3,968
Contractual Services	35,590	45,658	57,900	(12,242)
Commodities	7,172	7,086	8,100	(1,014)
Capital Outlay	3,299	427	4,500	(4,073)
Employee Benefits	90,520	88,859	95,915	(7,056)
Operating Transfers Out	9,900			
Reimbursed Expense			(1,000)	1,000
Total Expenditures and Transfers	393,330	407,214	426,631	(19,417)
Receipts Over (Under) Expenditures and Transfers	191	2,504		
Unencumbered Cash, Beginning	50,367	50,558		
Unencumbered Cash, Ending	50,558	53,062		

Allen County, Kansas
BASE Grant Fund
Summary 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)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
Federal Financial Assistance	$	1,452,548	
Total Cash Receipts		1,452,548	
Expenditures and Transfers			
Public Works			
Airport			
Contractual Services		290,510	
Total Expenditures and Transfers		290,510	
Receipts Over (Under) Expenditures and Transfers		1,162,038	
Unencumbered Cash, Beginning			1,162,038
Unencumbered Cash, Ending		1,162,038	1,162,038

Allen County, Kansas
Conservation District 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 40,220	40,849	40,224	625
Motor Vehicle Tax	3,250	3,549	3,654	(105)
Recreational Vehicle Tax	56	68	67	1
Delinquent Tax	495	538	612	(74)
16/20 M Truck Tax	112	105	120	(15)
Commercial Vehicle Fees	241	284	276	8
In Lieu of Tax	39	45	39	6
Watercraft Tax			8	(8)
Total Cash Receipts	44,413	45,438	45,000	438
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	45,000	45,000	45,000	
Total Expenditures and Transfers	45,000	45,000	45,000	
Receipts Over (Under) Expenditures and Transfers	(587)	438		
Unencumbered Cash, Beginning	750	163		
Unencumbered Cash, Ending	163	601		

Allen County, Kansas
Direct Election 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 80,291	151,152	149,092	2,060
Motor Vehicle Tax	11,969	7,084	13,456	(6,372)
Recreational Vehicle Tax	206	135	248	(113)
Delinquent Tax	1,722	1,571	1,222	349
16/20 M Truck Tax	367	387	443	(56)
Commercial Vehicle Fees	887	567	1,017	(450)
In Lieu of Tax	78	158	144	14
Watercraft Tax			28	(28)
Total Cash Receipts	95,520	161,054	165,650	(4,596)
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	70,806	15,625	71,419	(55,794)
Contractual Services	29,477	60,059	49,650	10,409
Commodities	6,416	184	5,100	(4,916)
Capital Outlay	3,634	3,200	9,000	(5,800)
Employee Benefits	23,738	5,250	30,481	(25,231)
Reimbursed Expense	(747)	(1,054)		(1,054)
Total Expenditures and Transfers	133,324	83,264	165,650	(82,386)
Receipts Over (Under) Expenditures and Transfers	(37,804)	77,790		
Unencumbered Cash, Beginning	64,980	27,176		
Unencumbered Cash, Ending	27,176	104,966		

Allen 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 100,845	102,753	101,320	1,433
Motor Vehicle Tax	9,480	8,898	10,657	(1,759)
Recreational Vehicle Tax	163	170	196	(26)
Delinquent Tax	1,340	1,421	1,535	(114)
16/20 M Truck Tax	280	307	351	(44)
Commercial Vehicle Fees	702	712	805	(93)
In Lieu of Tax	98	113	114	(1)
Watercraft Tax			22	(22)
Total Cash Receipts	112,908	114,374	115,000	(626)
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	115,000	114,871	115,000	(129)
Total Expenditures and Transfers	115,000	114,871	115,000	(129)
Receipts Over (Under) Expenditures and Transfers	(2,092)	(497)		
Unencumbered Cash, Beginning	2,589	497		
Unencumbered Cash, Ending	497			

Allen County, Kansas
Historical Society 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 44,330	46,033	45,430	603
Motor Vehicle Tax	4,192	3,911	4,712	(801)
Recreational Vehicle Tax	72	75	87	(12)
Delinquent Tax	619	629	675	(46)
16/20 M Truck Tax	148	136	155	(19)
Commercial Vehicle Fees	311	313	356	(43)
In Lieu of Tax	43	51	50	1
Watercraft Tax			10	(10)
Total Cash Receipts	49,715	51,148	51,475	(327)
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	51,500	51,500	51,500	
Total Expenditures and Transfers	51,500	51,500	51,500	
Receipts Over (Under) Expenditures and Transfers	(1,785)	(352)		
Unencumbered Cash, Beginning	2,160	375		
Unencumbered Cash, Ending	375	23		

Allen County, Kansas
Mental 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 138,130	142,190	140,323	1,867
Motor Vehicle Tax	12,549	12,187	14,108	(1,921)
Recreational Vehicle Tax	216	232	260	(28)
Delinquent Tax	1,873	1,955	2,103	(148)
16/20 M Truck Tax	431	406	464	(58)
Commercial Vehicle Fees	930	975	1,066	(91)
In Lieu of Tax	134	156	151	5
Watercraft Tax			29	(29)
Total Cash Receipts	154,263	158,101	158,504	(403)
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	156,660	158,539	158,630	(91)
Total Expenditures and Transfers	156,660	158,539	158,630	(91)
Receipts Over (Under) Expenditures and Transfers	(2,397)	(438)		
Unencumbered Cash, Beginning	3,624	1,227		
Unencumbered Cash, Ending	1,227	789		

Allen County, Kansas
Hospital Sales Tax 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 671,692	682,772	600,000	82,772
Use of Money and Property				
Rent		52,365		52,365
Miscellaneous				
Other	636,293			
Total Cash Receipts	1,307,985	735,137	600,000	135,137
Expenditures and Transfers				
Health				
Hospital Development				
Contractual Services	1,527,768	168,202		168,202
Commodities	2,202	1,431		1,431
Capital Outlay	247,165		1,475,000	(1,475,000)
Total Expenditures and Transfers	1,777,135	169,633	1,475,000	(1,305,367)
Receipts Over (Under) Expenditures and Transfers	(469,150)	565,504		
Unencumbered Cash, Beginning	1,287,494	818,344		
Unencumbered Cash, Ending	818,344	1,383,848		

Allen County, Kansas
Intellectual Disabilities 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 61,065	62,689	61,784	905
Motor Vehicle Tax	5,688	5,388	6,394	(1,006)
Recreational Vehicle Tax	98	103	118	(15)
Delinquent Tax	858	890	930	(40)
16/20 M Truck Tax	197	184	210	(26)
Commercial Vehicle Fees	421	431	483	(52)
In Lieu of Tax	59	69	68	1
Watercraft Tax			13	(13)
Total Cash Receipts	68,386	69,754	70,000	(246)
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	70,000	70,000	70,000	
Total Expenditures and Transfers	70,000	70,000	70,000	
Receipts Over (Under) Expenditures and Transfers	(1,614)	(246)		
Unencumbered Cash, Beginning	2,022	408		
Unencumbered Cash, Ending	408	162		

Allen 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 70,018	93,485	92,268	1,217
Motor Vehicle Tax	7,403	6,178	8,323	(2,145)
Recreational Vehicle Tax	128	118	153	(35)
Delinquent Tax	1,151	1,144	1,066	78
16/20 M Truck Tax	277	240	274	(34)
Commercial Vehicle Fees	549	494	629	(135)
In Lieu of Tax	68	100	89	11
Watercraft Tax			17	(17)
Total Cash Receipts	79,594	101,759	102,819	(1,060)
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	35,666	57,559	60,000	(2,441)
Contractual Services	11,239	13,132	15,000	(1,868)
Commodities	95,559	159,272	162,648	(3,376)
Employee Benefits	11,562	17,390	23,000	(5,610)
Reimbursed Expense	(46,973)	(83,168)	(82,346)	(822)
Total Expenditures and Transfers	107,053	164,185	178,302	(14,117)
Receipts Over (Under) Expenditures and Transfers	(27,459)	(62,426)		
Unencumbered Cash, Beginning	102,942	75,483		
Unencumbered Cash, Ending	75,483	13,057		

Allen County, Kansas
Opioid Settlement Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 2,319	31,175
Total Cash Receipts	2,319	31,175
Expenditures and Transfers		
Transfers		
Operating Transfers Out		28,283
Total Expenditures and Transfers		28,283
Receipts Over (Under) Expenditures and Transfers	2,319	2,892
Unencumbered Cash, Beginning		2,319
Unencumbered Cash, Ending	2,319	5,211

Allen 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 2,353,865	1,784,288	1,761,314	22,974
Motor Vehicle Tax	308,121	207,689	346,401	(138,712)
Recreational Vehicle Tax	5,311	3,959	6,383	(2,424)
Delinquent Tax	39,325	35,658	35,836	(178)
16/20 M Truck Tax	8,726	9,967	11,402	(1,435)
Commercial Vehicle Fees	22,833	16,620	26,174	(9,554)
In Lieu of Tax	2,282	2,045	3,700	(1,655)
Watercraft Tax			715	(715)
Total Taxes	2,740,463	2,060,226	2,191,925	(131,699)
Intergovernmental				
Special City & County Highway	537,792	544,330	544,269	61
Equalization and Adjustment	11,589	5,251		5,251
Federal Disaster Assistance	267,056			
State Disaster Assistance	35,137			
Total Intergovernmental	851,574	549,581	544,269	5,312
Transfers				
Operating Transfers In			800,000	(800,000)
Miscellaneous				
Other		172		172
Total Cash Receipts	3,592,037	2,609,979	3,536,194	(926,215)
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,063,739	1,254,340	1,173,028	81,312
Contractual Services	301,707	193,088	473,900	(280,812)
Commodities	1,218,379	1,316,876	1,609,509	(292,633)
Capital Outlay	110,786	262,936	1,017,327	(754,391)
Employee Benefits	435,730	499,586	456,530	43,056
Operating Transfers Out	600,000	600,000		600,000
Reimbursed Expense	(381,973)	(471,936)	(94,100)	(377,836)
Total Expenditures and Transfers	3,348,368	3,654,890	4,636,194	(981,304)
Receipts Over (Under) Expenditures and Transfers	243,669	(1,044,911)		
Unencumbered Cash, Beginning	2,036,973	2,280,642		
Unencumbered Cash, Ending	2,280,642	1,235,731		

Allen County, Kansas
Rural Fire District No. 2 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 158,373	172,746	174,778	(2,032)
Motor Vehicle Tax	18,300	18,558	21,013	(2,455)
Recreational Vehicle Tax	354	414	473	(59)
Delinquent Tax	1,774	1,918	1,076	842
16/20 M Truck Tax	831	692	843	(151)
Commercial Vehicle Fees	1,227	1,707	1,270	437
Watercraft Tax			57	(57)
Total Cash Receipts	180,859	196,035	199,510	(3,475)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	180,859	175,700	199,510	(23,810)
Total Expenditures and Transfers	180,859	175,700	199,510	(23,810)
Receipts Over (Under) Expenditures and Transfers		20,335		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		20,335		

Allen County, Kansas
Rural Fire District No. 3 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 36,462	41,858	42,388	(530)
Motor Vehicle Tax	2,856	3,144	3,541	(397)
Recreational Vehicle Tax	60	69	67	2
Delinquent Tax	282	519	500	19
16/20 M Truck Tax	203	200	228	(28)
Commercial Vehicle Fees	101	112	351	(239)
Watercraft Tax			9	(9)
Total Cash Receipts	39,964	45,902	47,084	(1,182)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	40,660	38,470	47,910	(9,440)
Total Expenditures and Transfers	40,660	38,470	47,910	(9,440)
Receipts Over (Under) Expenditures and Transfers	(696)	7,432		
Unencumbered Cash, Beginning	826	130		
Unencumbered Cash, Ending	130	7,562		

Allen County, Kansas
Rural Fire District No. 4 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 78,328	84,818	85,211	(393)
Motor Vehicle Tax	3,853	3,738	4,457	(719)
Recreational Vehicle Tax	77	89	98	(9)
Delinquent Tax	528	277	50	227
16/20 M Truck Tax	273	305	307	(2)
Commercial Vehicle Fees	174	213	321	(108)
Watercraft Tax			6	(6)
Total Cash Receipts	83,233	89,440	90,450	(1,010)
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	83,233	80,633	90,450	(9,817)
Total Expenditures and Transfers	83,233	80,633	90,450	(9,817)
Receipts Over (Under) Expenditures and Transfers		8,807		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		8,807		

Allen County, Kansas
Service Program for the Elderly 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 146,643	157,117	155,003	2,114
Motor Vehicle Tax	12,897	12,938	14,500	(1,562)
Recreational Vehicle Tax	222	247	267	(20)
Delinquent Tax	1,954	2,065	2,232	(167)
16/20 M Truck Tax	448	417	477	(60)
Commercial Vehicle Fees	956	1,035	1,096	(61)
In Lieu of Tax	142	172	155	17
Watercraft Tax			30	(30)
Total Taxes	163,262	173,991	173,760	231
Intergovernmental				
State Grant	10,000	10,000		10,000
Use of Money and Property				
Rent	2,017	5,495	350	5,145
Miscellaneous				
Donations and Contributions	6,275	7,100		7,100
Total Cash Receipts	181,554	196,586	174,110	22,476
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Personal Services	57,522	62,757	78,750	(15,993)
Contractual Services	84,129	102,650	83,835	18,815
Commodities	53,247	51,223	49,000	2,223
Capital Outlay			25,000	(25,000)
Employee Benefits	23,421	24,990	22,525	2,465
Total Other Soc. Serv. for Aged and Poor	218,319	241,620	259,110	(17,490)
Budget Credit			10,000	(10,000)
Total Expenditures and Transfers	218,319	241,620	269,110	(27,490)
Receipts Over (Under) Expenditures and Transfers	(36,765)	(45,034)		
Unencumbered Cash, Beginning	144,231	107,466		
Unencumbered Cash, Ending	107,466	62,432		

Allen County, Kansas
General Transportation Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Contracts with Other Governments	$ 37,551	
Total Cash Receipts	37,551	
Expenditures and Transfers		
Social Services for Aged and Poor		
Other Soc. Serv. for Aged and Poor		
Personal Services	18,157	
Contractual Services	3,177	5
Commodities	3,049	
Employee Benefits	10,336	
Reimbursed Expense	(1,590)	
Total Expenditures and Transfers	33,129	5
Receipts Over (Under) Expenditures and Transfers	4,422	(5)
Unencumbered Cash, Beginning		4,422
Unencumbered Cash, Ending	4,422	4,417

Allen County, Kansas
Special Alcohol Program 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 11,681	15,293	12,597	2,696
Total Cash Receipts	11,681	15,293	12,597	2,696
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	10,000		34,441	(34,441)
Total Expenditures and Transfers	10,000		34,441	(34,441)
Receipts Over (Under) Expenditures and Transfers	1,681	15,293		
Unencumbered Cash, Beginning	31,369	33,050		
Unencumbered Cash, Ending	33,050	48,343		

Allen County, Kansas
Special 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 84,544	(10)		(10)
Motor Vehicle Tax	19,514	7,462	21,938	(14,476)
Recreational Vehicle Tax	336	142	404	(262)
Delinquent Tax	2,059	1,892	1,287	605
16/20 M Truck Tax		630	722	(92)
Commercial Vehicle Fees	1,446	597	1,658	(1,061)
In Lieu of Tax	82	11	234	(223)
Watercraft Tax			45	(45)
Total Cash Receipts	107,981	10,724	26,288	(15,564)
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	53,131	37,130	75,861	(38,731)
Contractual Services	4,677	31,028	56,250	(25,222)
Commodities	8,780	30,898	90,225	(59,327)
Capital Outlay	52,000	325,992	725,216	(399,224)
Employee Benefits	22,773	18,936	35,265	(16,329)
Total Expenditures and Transfers	141,361	443,984	982,817	(538,833)
Receipts Over (Under) Expenditures and Transfers	(33,380)	(433,260)		
Unencumbered Cash, Beginning	1,883,574	1,850,194		
Unencumbered Cash, Ending	1,850,194	1,416,934		

Allen County, Kansas
Special Liability 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 27,305	28,595	28,139	456
Motor Vehicle Tax	1,019	2,409	1,146	1,263
Recreational Vehicle Tax	18	46	21	25
Delinquent Tax	217	317	416	(99)
16/20 M Truck Tax		33	38	(5)
Commercial Vehicle Fees	75	193	87	106
In Lieu of Tax	26	31	12	19
Watercraft Tax			2	(2)
Total Cash Receipts	28,660	31,624	29,861	1,763
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	31,923	34,278	118,689	(84,411)
Total Expenditures and Transfers	31,923	34,278	118,689	(84,411)
Receipts Over (Under) Expenditures and Transfers	(3,263)	(2,654)		
Unencumbered Cash, Beginning	100,403	97,140		
Unencumbered Cash, Ending	97,140	94,486		

Allen County, Kansas
Special Park 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,045	1,085	1,161	(76)
Total Cash Receipts	1,045	1,085	1,161	(76)
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	1,000	1,000	1,941	(941)
Commodities	66			
Reimbursed Expense	(91)			
Total Expenditures and Transfers	975	1,000	1,941	(941)
Receipts Over (Under) Expenditures and Transfers	70	85		
Unencumbered Cash, Beginning	1,680	1,750		
Unencumbered Cash, Ending	1,750	1,835		

Allen County, Kansas
Sheriff VIN Fees Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 16,779	18,280
Total Cash Receipts	16,779	18,280
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		2,813
Commodities	20,274	18,359
Total Expenditures and Transfers	20,274	21,172
Receipts Over (Under) Expenditures and Transfers	(3,495)	(2,892)
Unencumbered Cash, Beginning	11,464	7,969
Unencumbered Cash, Ending	7,969	5,077

Allen County, Kansas
Special Equipment Reserve Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 9,900	
Total Cash Receipts	9,900	
Expenditures and Transfers		
General Government		
Capital Outlay	38,180	
Total Expenditures and Transfers	38,180	
Receipts Over (Under) Expenditures and Transfers	(28,280)	
Unencumbered Cash, Beginning	40,508	12,228
Unencumbered Cash, Ending	12,228	12,228

Allen County, Kansas
Special Machinery Fund
Summary 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)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	600,000	600,000
Total Cash Receipts		600,000	600,000
Expenditures and Transfers			
Public Works			
Capital Outlay		441,834	545,037
Total Expenditures and Transfers		441,834	545,037
Receipts Over (Under) Expenditures and Transfers		158,166	54,963
Unencumbered Cash, Beginning		2,620,579	2,778,745
Unencumbered Cash, Ending		2,778,745	2,833,708

Allen County, Kansas
Sewer District No 1 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 13,262	14,799	14,992	(193)
Motor Vehicle Tax	3,150	3,281	3,707	(426)
Recreational Vehicle Tax	24	65	20	45
Delinquent Tax	11	191	40	151
Watercraft Tax			1	(1)
Total Cash Receipts	16,447	18,336	18,760	(424)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	1,800	1,800	3,000	(1,200)
Contractual Services	2,154	2,962	3,000	(38)
Commodities		336	15,000	(14,664)
Capital Outlay			146,243	(146,243)
Employee Benefits	765	791		791
Total Expenditures and Transfers	4,719	5,889	167,243	(161,354)
Receipts Over (Under) Expenditures and Transfers	11,728	12,447		
Unencumbered Cash, Beginning	148,815	160,543		
Unencumbered Cash, Ending	160,543	172,990		

Allen County, Kansas
Sewer District No 2 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 11,219	12,583	12,775	(192)
Motor Vehicle Tax	3,277	3,624	3,652	(28)
Recreational Vehicle Tax	50	47	59	(12)
Delinquent Tax	133	59	50	9
Commercial Vehicle Fees	61	31	98	(67)
Watercraft Tax			3	(3)
Total Cash Receipts	14,740	16,344	16,637	(293)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	51,805	2,691	57,611	(54,920)
Commodities	560		5,000	(5,000)
Total Expenditures and Transfers	52,365	2,691	62,611	(59,920)
Receipts Over (Under) Expenditures and Transfers	(37,625)	13,653		
Unencumbered Cash, Beginning	62,618	24,993		
Unencumbered Cash, Ending	24,993	38,646		

Allen County, Kansas
Emergency Telephone Service 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 92,703	88,801	90,000	(1,199)
Use of Money and Property				
Interest on Investments	52	1,180		1,180
Total Cash Receipts	92,755	89,981	90,000	(19)
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	95,864	96,567	109,000	(12,433)
Commodities			1,000	(1,000)
Capital Outlay			10,000	(10,000)
Total Expenditures and Transfers	95,864	96,567	120,000	(23,433)
Receipts Over (Under) Expenditures and Transfers	(3,109)	(6,586)		
Unencumbered Cash, Beginning	112,498	109,389		
Unencumbered Cash, Ending	109,389	102,803		

Allen County, Kansas
Special Auto Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 98,844	99,403
Total Cash Receipts	98,844	99,403
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	45,639	57,978
Contractual Services	2,575	5,019
Commodities	838	2,823
Employee Benefits	21,240	26,871
Operating Transfers Out	12,536	27,798
Total Expenditures and Transfers	82,828	120,489
Receipts Over (Under) Expenditures and Transfers	16,016	(21,086)
Unencumbered Cash, Beginning	10,578	26,594
Unencumbered Cash, Ending	26,594	5,508

Allen County, Kansas
Prosecuting Attorney Training Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,176	1,883
Total Cash Receipts	2,176	1,883
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,088	942
Total Expenditures and Transfers	1,088	942
Receipts Over (Under) Expenditures and Transfers	1,088	941
Unencumbered Cash, Beginning	19,411	20,499
Unencumbered Cash, Ending	20,499	21,440

Allen County, Kansas
Special Law Enforcement Trust Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	$	1,129
Licenses, Fees, and Permits		
Officer Fees	12,322	17,213
Total Cash Receipts	12,322	18,342
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,100	5,761
Commodities	1,129	17,316
Total Expenditures and Transfers	2,229	23,077
Receipts Over (Under) Expenditures and Transfers	10,093	(4,735)
Unencumbered Cash, Beginning	19,476	29,569
Unencumbered Cash, Ending	29,569	24,834

Allen County, Kansas
Register of Deeds Technology Fund
Summary 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)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	31,597	28,207
Total Cash Receipts		31,597	28,207
Expenditures and Transfers			
General Government			
Register of Deeds			
Contractual Services		15,553	27,069
Capital Outlay		2,481	216
Total Expenditures and Transfers		18,034	27,285
Receipts Over (Under) Expenditures and Transfers		13,563	922
Unencumbered Cash, Beginning		54,168	67,731
Unencumbered Cash, Ending		67,731	68,653

Allen County, Kansas
County Clerk Technology Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,266	3,177
Total Cash Receipts	3,266	3,177
Expenditures and Transfers		
General Government		
County Clerk		
Commodities		3,524
Total Expenditures and Transfers		3,524
Receipts Over (Under) Expenditures and Transfers	3,266	(347)
Unencumbered Cash, Beginning	6,034	9,300
Unencumbered Cash, Ending	9,300	8,953

Allen County, Kansas
County Treasurer Technology Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,266	3,177
Total Cash Receipts	3,266	3,177
Expenditures and Transfers		
General Government		
County Treasurer		
Contractual Services	1,762	
Commodities	765	1,893
Total Expenditures and Transfers	2,527	1,893
Receipts Over (Under) Expenditures and Transfers	739	1,284
Unencumbered Cash, Beginning	15,886	16,625
Unencumbered Cash, Ending	16,625	17,909

Allen County, Kansas
Prosecuting Attorney Trust Fund
Summary 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)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		10,516	10,516
Unencumbered Cash, Ending		10,516	10,516

Allen County, Kansas
Drug Court Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 260,073	122,666
Other Intergovernmental		116,000
Total Intergovernmental	260,073	238,666
Transfers		
Operating Transfers In	20,000	28,283
Miscellaneous		
Donations and Contributions	15,050	2,500
Other		1,050
Total Miscellaneous	15,050	3,550
Total Cash Receipts	295,123	270,499
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	9,587	10,244
Contractual Services	283,481	94,571
Commodities	160	1,951
Employee Benefits	1,573	1,734
Reimbursed Expense	(1,078)	(2,505)
Total Expenditures and Transfers	293,723	105,995
Receipts Over (Under) Expenditures and Transfers	1,400	164,504
Unencumbered Cash, Beginning	31,572	32,972
Unencumbered Cash, Ending	32,972	197,476

Allen County, Kansas
Bond Supervising Fee Fund
Summary 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)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	1,290	9,888
Total Cash Receipts		1,290	9,888
Expenditures and Transfers			
Public Safety			
Commodities			4,235
Total Expenditures and Transfers			4,235
Receipts Over (Under) Expenditures and Transfers		1,290	5,653
Unencumbered Cash, Beginning			1,290
Unencumbered Cash, Ending		1,290	6,943

Allen County, Kansas
Prosecuting Attorney Check Fees Fund
Summary 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)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	1,050	154
Total Cash Receipts		1,050	154
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		1,050	154
Unencumbered Cash, Beginning		13,479	14,529
Unencumbered Cash, Ending		14,529	14,683

Allen County, Kansas
Shelter Grants Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 25,846	73,954
Total Cash Receipts	25,846	73,954
Expenditures and Transfers		
Public Safety		
Contractual Services	25,846	73,954
Total Expenditures and Transfers	25,846	73,954
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Allen County, Kansas
American Rescue Plan Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 1,201,267	
Total Cash Receipts	1,201,267	
Expenditures and Transfers		
General Government		
Contractual Services	394,779	6,833
Commodities	31,040	
Capital Outlay	1,142,417	
Reimbursed Expense	(2,500)	
Total Expenditures and Transfers	1,565,736	6,833
Receipts Over (Under) Expenditures and Transfers	(364,469)	(6,833)
Unencumbered Cash, Beginning	1,141,111	776,642
Unencumbered Cash, Ending	776,642	769,809

Allen County, Kansas
Diversion Fees Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 19,601	17,600
Total Cash Receipts	19,601	17,600
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	6,280	14,742
Commodities		467
Total County Attorney	6,280	15,209
Transfers		
Operating Transfers Out	20,000	
Total Expenditures and Transfers	26,280	15,209
Receipts Over (Under) Expenditures and Transfers	(6,679)	2,391
Unencumbered Cash, Beginning	132,857	126,178
Unencumbered Cash, Ending	126,178	128,569

Allen County, Kansas
911 Education Donation Fund
Summary 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)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		3,426	3,426
Unencumbered Cash, Ending		3,426	3,426

Allen County, Kansas
Solid Waste 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 1,343,385	1,365,546	1,150,000	215,546
Licenses, Fees, and Permits				
Service Fees	967,591	809,745	750,000	59,745
Miscellaneous				
Other	16,146	20,355		20,355
Total Cash Receipts	2,327,122	2,195,646	1,900,000	295,646
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	348,060	377,279	406,377	(29,098)
Contractual Services	239,165	553,606	515,862	37,744
Commodities	606,157	572,258	754,648	(182,390)
Capital Outlay	99,495	2,160,542	1,232,000	928,542
Employee Benefits	138,909	144,259	169,646	(25,387)
Reimbursed Expense	(34,346)	(31,968)		(31,968)
Total Expenditures and Transfers	1,397,440	3,775,976	3,078,533	697,443
Receipts Over (Under) Expenditures and Transfers	929,682	(1,580,330)		
Unencumbered Cash, Beginning	5,652,170	6,581,852		
Unencumbered Cash, Ending	6,581,852	5,001,522		

Allen County, Kansas
C.E.R.T. Donations Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	237	237
Unencumbered Cash, Ending	237	237

Allen County, Kansas
Sheriff Special Forfeiture Trust Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	$ 675	3,675
Total Cash Receipts	675	3,675
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	675	3,675
Unencumbered Cash, Beginning	3,456	4,131
Unencumbered Cash, Ending	4,131	7,806

Allen County, Kansas
Lee Murren Trust Fund
Summary 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)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		8,655	8,655
Unencumbered Cash, Ending		8,655	8,655

Allen County, Kansas
LaHarpe Senior Center Trust Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	3,238	3,238
Unencumbered Cash, Ending	3,238	3,238

Allen County, Kansas
Iola Senior Center Trust Fund
Summary 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)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		5,705	5,705
Unencumbered Cash, Ending		5,705	5,705

Allen County, Kansas
Moran Senior Center Trust Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	5	5
Unencumbered Cash, Ending	5	5

Allen County, Kansas
Employee Benefit Trust Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 26	209
Miscellaneous		
Payroll Withholdings and Benefits	1,148,732	1,210,915
Total Cash Receipts	1,148,758	1,211,124
Expenditures and Transfers		
General Government		
Personal Services	1,021,658	1,182,486
Total Expenditures and Transfers	1,021,658	1,182,486
Receipts Over (Under) Expenditures and Transfers	127,100	28,638
Unencumbered Cash, Beginning	1,092,845	1,219,945
Unencumbered Cash, Ending	1,219,945	1,248,583

Allen County, Kansas
Landfill Closure Trust Fund
Summary 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)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Use of Money and Property			
Interest on Investments	$	22,333	44,211
Total Cash Receipts		22,333	44,211
Expenditures and Transfers			
Sanitation			
Landfill			
Contractual Services		3,199	3,211
Total Expenditures and Transfers		3,199	3,211
Receipts Over (Under) Expenditures and Transfers		19,134	41,000
Unencumbered Cash, Beginning		1,225,341	1,244,475
Unencumbered Cash, Ending		1,244,475	1,285,475

Allen County, Kansas
Wind Farm Contribution Fund
Summary 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 250,000	250,000
Total Cash Receipts	250,000	250,000
Expenditures and Transfers		
General Government		
Contractual Services	185,000	
Total Expenditures and Transfers	185,000	
Receipts Over (Under) Expenditures and Transfers	65,000	250,000
Unencumbered Cash, Beginning	300,000	365,000
Unencumbered Cash, Ending	365,000	615,000

(This page left blank intentionally)

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Bassett City General	$	926	926	
Elsmore City General		4,604	4,604	
Elsmore City Weed Cutting		2,396	2,396	
Gas City General		84,932	84,932	
Gas City Employee Benefits		23,900	23,900	
Gas City Weed Cutting		515	515	
Gas City Building Removal		2,229	2,229	
Humboldt City General		1,198,347	1,198,347	
Humboldt City Bond and Interest		19,305	19,305	
Humboldt City Weed Cutting		2,829	2,829	
Iola City General		1,602,819	1,602,819	
Iola City Industrial		81,734	81,734	
Iola City Library		242,409	242,409	
Iola City Weed Cutting		6,344	6,344	
LaHarpe City General		121,392	121,392	
LaHarpe City Weed Removal		921	921	
LaHarpe City Utility Assessment		382	382	
Moran City General		64,164	64,164	
Moran City Library		4,979	4,979	
Moran City Employee Benefits		11,547	11,547	
Savonburg City General		2,809	2,809	
Savonburg City Library		887	887	
Savonburg City Sewer Assessment		432	432	
Savonburg City Weed Cutting		400	400	
Subtotal Cities		3,481,202	3,481,202	
Townships:				
Deer Creek Township General		3,228	3,228	
LaHarpe Township Rural Fire	20,483	80,662	76,807	24,338
Elsmore Township General		10,392	10,392	
Elsmore Township-Elsmore		408	408	
Elsmore Township-Savonburg		941	941	
Geneva Township General		18,439	18,439	
Humboldt Township General		52,773	52,773	
Iola Township General		2,564	2,564	
Iola Township-Bassett		32	32	
Logan Township General		8,558	8,558	
Marmaton Township General		15,353	15,353	
Marmaton Township-Moran		3,472	3,472	
Osage Township General		24,308	24,308	
Salem Township General		8,740	8,740	
Subtotal Townships	20,483	229,870	226,015	24,338

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #256 General	$ 416	699,480	699,591	305
USD #256 Bond and Interest		38	38	
USD #256 Capital Outlay		240,623	240,623	
USD #256 Supplemental General		831,362	831,362	
USD #257 General	462	927,117	927,247	332
USD #257 Bond and Interest		1,571,622	1,571,622	
USD #257 Capital Outlay		541,071	541,071	
USD #257 General Supplemental		1,199,008	1,199,008	
USD #258 General	187	1,189,889	1,189,923	153
USD #258 Bond and Interest		653,926	653,926	
USD #258 Capital Outlay		539,638	539,638	
USD #258 Recreation Commission		168,716	168,716	
USD #258 General Supplemental		993,202	993,202	
USD #413 General	14	19,320	19,327	7
USD #413 Bond and Interest		16,277	16,277	
USD #413 Capital Outlay		10,402	10,402	
USD #413 Recreation Commission		6,538	6,538	
USD #413 Recreation Employee Benefits		1,275	1,275	
USD #413 General Supplemental		21,630	21,630	
USD #479 General		13,331	13,331	
USD #479 General Supplemental		14,265	14,265	
ACCC General		2,913,646	2,913,646	
ACCC Capital Outlay		607,571	607,571	
Subtotal Schools	1,079	13,179,947	13,180,229	797
Cemeteries:				
LaHarpe/Elm Cemetery		13,971	13,971	
Leanna Joint Cemetery #1		5,965	5,965	
Mt. Moriah Cemetery #17		5,183	5,183	
W Cottage Grove Cemetery		1,981	1,981	
Subtotal Cemeteries		27,100	27,100	
Watershed Districts:				
Cherry Plum Watershed #17		33	33	
Deer Creek Watershed #55		9,072	9,072	
Marmaton Watershed #102		16,917	16,917	
Subtotal Watershed Districts		26,022	26,022	
Regional Library:				
SEK Library General		177,071	177,071	
SEK Library Employee Benefits		11,413	11,413	
Subtotal Regional Library		188,484	188,484	
Total Subdivisions	21,562	17,132,625	17,129,052	25,135
State Funds:				
State Educational Building		177,741	177,741	
State Institutional Building		88,870	88,870	
Total State Funds		266,611	266,611	

Allen County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Motor Vehicle Licenses	$ 101	781,668	781,701	68
Game Licenses	(40)	2,515	2,507	(32)
Cereal Malt Beverage Licenses	100	50	100	50
Heritage Trust	1,616	6,353	6,325	1,644
Clerk of Court Release	108	1,656	1,512	252
Cash Bond Deposits		11,374	11,374	
Sales Tax	35,034	700,702	683,574	52,162
Change	1,745	18,339,432	18,340,638	539
Southwind Extension District #10		267,439	267,439	
Treasurer's Holding Account	4,297	6,498	8,272	2,523
Total Other Agency Funds	42,961	20,117,687	20,103,442	57,206
Distributable Funds:				
Current Tax	16,145,160	28,008,344	27,076,145	17,077,359
Delinquent Tax	92,906	792,321	485,545	399,682
Motor Vehicle Tax	504,008	2,024,099	2,045,953	482,154
Recreational Vehicle Tax	8,496	37,963	37,488	8,971
Mineral Production Tax		6,293	6,293	
In Lieu of Tax		34,637	34,637	
Commercial Motor Vehicle Fees	8,744	154,959	153,328	10,375
Total Distributable Funds	16,759,314	31,058,616	29,839,389	17,978,541
Total Agency Funds	16,823,837	68,575,539	67,338,494	18,060,882