POTTAWATOMIE COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

POTTAWATOMIE COUNTY, KANSAS
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March 25, 2024

County Commissioners
Pottawatomie County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Pottawatomie County, Kansas (the County), 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 the County 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 the County as of December 31, 2023, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) 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 KMAAG. 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 audits. 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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.

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 14,528,708	$ 89,093	$ 40,096,749	$ 38,888,567	$ 15,825,983	$ 160,319	$ 15,986,302
Bond and Interest Funds							
Bond and Interest	1,534,689	-	2,767,718	2,582,790	1,719,617	-	1,719,617
Special Purpose Funds							
ARPA Grant - Covid-19	2,177,507	-	-	788,219	1,389,288	-	1,389,288
Court Trustee	502	-	24	-	526	-	526
Regional Library	2,937	-	468,447	469,765	1,619	-	1,619
Rural Highway System	2,738,014	23,108	4,524,110	4,241,204	3,044,028	36,000	3,080,028
Tort Liability	217,518	-	130,400	130,508	217,410	-	217,410
Historical Society	132,046	-	55,324	47,500	139,870	-	139,870
Special Parks and Recreation	149,264	-	17,043	3,700	162,607	-	162,607
Special Alcohol Program	84,539	-	32,605	26,524	90,620	-	90,620
Regional Library Employee Benefit Fund	110	-	56,611	56,590	131	-	131
Noxious Weed Chemical	52,721	-	258,728	227,825	83,624	-	83,624
County 911	407,307	-	202,733	203,267	406,773	1,000	407,773
Offender Registration Fund	46,254	-	7,480	17,177	36,557	-	36,557
Concealed Carry	15,821	-	1,365	-	17,186	-	17,186
Special Highway Improvement	8,684,298	99	4,066,137	2,411,016	10,339,518	244,454	10,583,972
Attorney Check Fee	35,778	-	4,200	3,573	36,405	-	36,405
Attorney Forfeiture Fund	7,704	-	315	-	8,019	-	8,019
Law Enforcement Trust	10,015	-	1,785	1,995	9,805	-	9,805
Capital Improvement	23,237,782	-	5,800,000	286,406	28,751,376	-	28,751,376
Equipment Reserve	3,020,607	-	2,040,452	1,811,835	3,249,224	-	3,249,224
Prosecuting Attorney Training	4,340	-	1,543	2,365	3,518	-	3,518
Special Auto	151,919	-	215,398	209,130	158,187	-	158,187
Register of Deeds Technology	67,987	-	34,546	33,429	69,104	-	69,104
VIN Registration Fees	189,955	-	29,060	15,913	203,102	-	203,102
Clerks Technology	22,581	-	9,080	28,189	3,472	-	3,472
Employee Benefit Reserve Fund	2,250,011	-	250,000	-	2,500,011	-	2,500,011
Treasurers Technology	61,358	-	10,474	21,527	50,305	1,323	51,628
PTO/ESL Payout Reserve	802,096	-	250,000	59,801	992,295	-	992,295
Fight Addiction	-		44,983	-	44,983	-	44,983
Donations	2,095	-	2,892	1,078	3,909	-	3,909
Fair Association	-	-	1	1	-	-	-

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects Funds							
Green Valley/Hwy 24 Intersection	$ 329,640	$ -	$ -	$ 47,349	$ 282,291	$ -	$ 282,291
Timber Creek Stormwater	12,713	-	-	-	12,713	-	12,713
Wildcat Woods Unit 2 Construction	40,000	-	-	-	40,000	-	40,000
Nelson's Ridge Unit 6 AW & Phase 1 Construction	16,921	-	-	16,921	-	-	-
Willow Glen Unit 1 Construction	76,254	60,065	1,129,705	1,266,024	-	-	-
Nelson's Ridge Unit 6 Phase 2 Construction	233,256	-	1,318,436	1,551,692	-	-	-
Irvine Acres Unit 2 Construction	549,155	-	2,036,054	2,585,209	-	-	-
Willow Glen Unit 2 Construction	637,830	-	1,677,074	2,314,904	-	-	-
Nelson's Ridge 6 Phase 3 Construction	391,867	-	1,404,910	1,796,777	-	-	-
Business Funds							
Blue Township Sewer Operations	1,873,619	350	1,402,675	1,171,569	2,105,075	-	2,105,075
Blue Township Sewer Reserve	672,472	-	240,987	141,498	771,961	31,193	803,154
Timbercreek Water Operations	223,803	172	227,064	231,784	219,255	-	219,255
Timbercreek Water Reserve	591,359	-	97,766	4,103	685,022	-	685,022
Fostoria Sewer Operations	21,999	-	661	3,235	19,425	-	19,425
Fostoria Sewer Reserve	22,980	-	263	-	23,243	-	23,243
Brook Ridge Sewer Operations	112,144	-	28,093	4,619	135,618	-	135,618
Brook Ridge Sewer Reserve	79,425	-	2,850	-	82,275	-	82,275
Stormwater Structures	8,100	-	36,000	-	44,100	-	44,100
County Sewer Specials	-	-	18,797	18,223	574	-	574
Total County (Excluding Agency Funds)	$ 66,530,000	$ 172,887	$ 71,001,538	$ 63,723,801	$ 73,980,624	$ 474,289	$ 74,454,913

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entity							
Fire Districts							
No. 3 Onaga	$ 111,023	$ -	$ 104,766	$ 88,538	$ 127,251	$ 60,000	$ 187,251
No. 5 Blue Township	175,016	-	409,383	376,466	207,933	898	208,831
No. 5 Blue Township Reserve	612,087	-	298,618	238,377	672,328	-	672,328
No. 10 St. George	-	-	654	425	229	-	229
Consolidated Fire District #1	1,245,792	-	1,706,652	1,174,715	1,777,729	-	1,777,729
Consolidated Fire District #1 Reserve	1,247,191	-	700,000	532,632	1,414,559	-	1,414,559
Pottawatomie County Economic Development Corporation	1,131,374	-	556,476	359,422	1,328,428	3,049	1,331,477
Pottawatomie County Extension Council	126,504	-	336,808	343,786	119,526	-	119,526
Total Reporting Entity	$ 71,178,987	$ 172,887	$ 75,114,895	$ 66,838,162	$ 79,628,607	$ 538,236	$ 80,166,843

Composition of Cash:	
Checking Accounts	$ 10,171,125
Money Market	47,242,320
Certificates of Deposit	26,005,011
Treasury Bills	5,000,000
Kansas Municipal Investment Pool	33,937,164
Change fund and petty cash	1,100
Savings	2,438
Clerk of the District Court	252,137
Pottawatomie County Sheriff	3,534
Law Library	63,825
Pottawatomie County Economic Development Corporation (Related Municipal Entity)	1,331,477
Pottawatomie County Extension Council (Related Municipal Entity)	119,526
Total Cash	$ 124,129,657
Agency Funds (per Schedule 3)	(43,962,814)
Total Reporting Entity	$ 80,166,843

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Pottawatomie County, Kansas (the County), is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents the County (the primary government) and its related municipal entities. The accounting policies of the County conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

Municipal Financial Reporting Entity

The financial reporting entity of the County is comprised of the primary government and its related municipal entities. The related municipal entities are included in the County's reporting entity because they are established to benefit the County and/or its constituents.

Fire Districts: Each of the Fire Districts is a separate legal entity, formed by state statutes under the County. The governing bodies are appointed by the County Commissioners. Each district levies its own tax and provides fire protection services to their local rural communities based upon established boundaries. Separate financial statements of each Fire District may be obtained from the County Administrator's office.

Pottawatomie County Economic Development Corporation (PCED): A separate legal entity in which the County Commissioners appoint the governing body. The County annually provides significant operating subsidies to the PCED. A separate financial statement of PCED may be obtained by contacting their office in Wamego, Kansas.

Pottawatomie County Extension Council (PCEC): A separate legal entity, formed under state statute K.S.A. 2-610, in which the governing body is elected annually. The PCEC provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The County annually provides significant operating subsidies to the PCEC. A separate financial statement of PCEC may be obtained by contacting their office in Westmoreland, Kansas.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balanced 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 types of funds comprise the financial activities of the County:

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

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

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

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

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 fund etc.).

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Note 2: Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 County is holding a revenue neutral rate hearing, the budget timeline for revenue neutral rate hearing and budget hearing has been adjusted to on or before September 20th, with adoption of the final budget on or before October 1st. The County did hold a revenue neutral rate hearing for this year.

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

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

Note 2: Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds, trust funds, and the following funds:

Special Purpose Funds

Special Highway Improvement	Prosecuting Attorney Training	Employee Benefit Reserve
Attorney Check Fee	Special Auto	PTO/ESL Payout Reserve
Attorney Forfeiture	Register of Deeds Technology	Donations
Law Enforcement Trust	VIN Registration Fees	Fair Association
Capital Improvement	Clerk's Technology	
Equipment Reserve	Treasurer's Technology	

Business Funds

Blue Township Sewer Operations	Fostoria Sewer Operations	Brook Ridge Sewer Reserve
Blue Township Sewer Reserve	Fostoria Sewer Reserve	Stormwater Structures
Timber Creek Water Operations	Brook Ridge Sewer Operations	County Sewer Specials
Timber Creek Water Reserve		

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

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and/or revolving loans issued by the Kansas Department of Transportation. Both of which are retired either from the General Fund or the Bond and Interest Fund as appropriate. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as receipts in the General Fund or Bond and Interest Fund as appropriate.

Cash and Investments

The County uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.

Reimbursements

A reimbursement is an expenditure initially made in one fund, but property attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

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, the taxes levied during the current year are not due and receivable until the ensuing year.

Note 3: Stewardship, Compliance and Accountability

Compliance with finance-related legal (including K.S.A.'s) and contractual provisions - K.S.A. 79-2935, establishes that expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursement (budget credits) of current year expenditures for such fund for that budget year. There were no material violations of K.S.A. 79-2935.

Adjustments to Legal Budgets

The County Commission approved two budget adjustments during the year. These adjustments did not change the total for the funds; it was reallocations within the funds. The adjustments affected the following:

General Fund	Noxious Weed Fund
Rural Highway System Fund	Special Alcohol Fund
Historical Society Fund	Offender Registration Fund
Timber Creek Water Operations Fund	Consolidated Fire District #1 Fund

Note 4: Deposits and Investments

As of December 31, 2023, the County had the following investments and maturities:

Investment Type	Fair Value	Maturity	Rating
Certificates of Deposits	$ 26,005,011	Less than 1 year	N/A
Treasury Bills	5,000,000	Less than 1 year	N/A
Kansas Municipal Investment Pool	33,937,164	Less than 1 year	N/A
Total Fair Value	$ 64,942,175		

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposits 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 policies 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.

Investments	Percentage of Investments
Certificates of Deposits	40%
Treasury Bills	8%
Kansas Municipal Investment Pool	52%

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 federally 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's designated "peak periods" are from December 1 - January 29 and May 1-June 29.

At December 31, 2023, the carrying amount of the County's deposits, including certificates of deposit, was $78,740,392 and the bank balance was $79,595,800. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $15,750,000 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 4: Deposits and Investments (Continued)

Custodial credit risk - investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2023, the County had invested $33,937,164 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature.

State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers. The County also holds $5,000,000 in Treasury Bills that are fully backed by the federal government.

Related Municipal Entity Cash Balances

The cash of the Fire Districts was held by the County in an agency capacity and is included in the above analysis.

At year-end, the carrying amount of the Pottawatomie County Economic Development's deposits including certificates of deposit was $1,331,477 and the bank balance was $1,355,748. Of the bank balance, $250,000 was covered by FDIC insurance and the remaining balance was not secured.

Of the above balance, $63,515 is being held in a fund with Kansas Rural Communities Foundation (KRCF) for Pottawatomie County Economic Development (PCED) which can be withdrawn at any time and used for whatever purposes PCED sees fit. KRCF retains any interest earned on the funds as payment for handling the funds.

At year-end, the carrying amount of the Pottawatomie County Extension's deposits was $119,526 and the bank balance was $133,937. The entire bank balance was covered by FDIC insurance.

Note 5: Long-Term Debt

The following is a summary of debt transactions of the County, for the year ended December 31, 2023. See Notes 15 and 16 for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
General Obligation Bonds	$ 20,365,129	$ 7,170,000	$ 1,371,400	$ 26,163,729
Revolving Notes	1,319,392	-	132,186	1,187,206
Temporary Notes	8,050,000	-	8,050,000	-
Total	$ 29,734,521	$ 7,170,000	$ 9,553,586	$ 27,350,935

Total interest expense for the year was $861,710 for these debt issues.

The general obligation bonds encompass project related expenditures for general obligation (street improvements as allowed per K.S.A. 68-709 and 68-28) in addition to expenditures related to the respective sewer and water districts (as allowed per K.S.A. 19-27a07 and 19-3540). The entire amount of the debt is accounted for in the General Bond and Interest fund.

The amount of debt for each type is as follows:

	Sewer Districts	Water Districts	Street Improvements	End of Year
General				
Obligation Bonds	$ 5,805,879	$ 2,880,326	$ 17,477,524	$ 26,163,729

Note 5: Long-Term Debt (Continued)

Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the County to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

Total Assessed Valuation as of November 2021	$ 753,627,472
3% Debt Limit	22,608,824
Total Outstanding General Obligation Debt	$ 26,163,729
Less: Portions Excluded per K.S.A. 19-27a07 and 19-3540	(6,250,810)
Less: Portions Excluded per K.S.A. 68-728	(17,477,524)
Total Outstanding Eligible General Obligation Debt	$ 2,435,395
General Obligation Debt Margin	$ 20,173,429

Related Municipal Entity Long-Term Debt

Consolidated Fire District #1 was obligated at December 31, 2018 for a capital lease of $440,000 for brush trucks, expiring through 2023, at an imputed interest rate of 3.375 percent. During 2019, the Fire District also entered into a capital lease of $2,087,000 for pumper and tanker trucks, expiring through 2029, at an imputed interest rate of 2.68 percent. During 2020, the Fire District also entered into a capital lease of $300,000 for air packs, expiring through 2025, at an imputed interest rate of 1.95%. The proceeds were receipted into the Consolidated FD #1 Lease Purchase capital project fund. Total interest paid for the year was $43,124.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Consolidated Fire District #1 - Finance Leases	$ 1,764,336	$ -	$ 349,103	$ 1,415,233

Fire District #5 was obligated at December 31, 2019 for a capital lease of $200,000 for a pumper truck, expiring through 2024, at an imputed interest rate of 3.35 percent. The proceeds were receipted into the FD #5 Lease Purchase capital project fund. During 2021, the Fire District also entered into a capital lease of $110,000 for a tanker, expiring through 2026, at an imputed interest rate of 1.97%. Total interest paid for the year was $3,463.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Fire District #5 - Finance Leases	$ 153,980	$ -	$ 63,581	$ 90,399

Note 6: Defined Benefit Pension Plan

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 Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $781,435 for KPERS and $989,353 for KP&F 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 $7,916,109 and $10,190,715 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial assumption 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 7: Deferred Compensation Plan

The County sponsors a salary deferral plan that covers all full-time employees who have met certain service requirements. Contributions to the plan with the exception of required matching contributions are at the discretion of the County Commissioners.

Note 8: Other Post Employment Benefit

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

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

Note 9: Other Employment Benefit

The County provides certain vacation time benefits, i.e., paid time off (PTO), to full and part-time employees based upon length of service with the County. Upon reaching the maximum number of hours accrued per policy, the leave accrual will change to extended leave and be deposited into the full time employee's Extended Sick Leave (ESL) account. Exempt employees' maximum accrual and carryover is 80 hours above and beyond that of non-exempt personnel for PTO and ESL. Upon voluntary separation of employment, employees in good standing shall be paid the balance of accrued PTO up to maximum per policy. Employees with less than 10 years of continuous service shall be paid 25% of unused ESL; an employee with at least 10 but less than 20 years of service shall be paid 37.5% of unused ESL; an employee with at least 20 years of service but less than 30 years of service shall be paid 50% of unused ESL; an employee with 30 or more years of service shall be paid 75% of unused ESL.

At December 31, 2023, the County's liability for paid time off is approximately $963,173 and the liability for extended sick leave is approximately $482,362.

Accrual per pay period (in hours):

Years of Service	Hours Worked per Pay Period					
	40 - 59.99	**60 - 74.99**	**75 - 84.99**	**85 - 99.99**	**100 - 124.99**	**> 125**
0 - 4 Years	5	6	7	8.5	10	11.5
5 - 9 Years	6	7.25	8.25	9.75	11.25	12.75
10 - 14 Years	7	8.5	9.5	11	12.5	14
15+ Years	8	9.75	10.75	12.25	13.75	15.25

***Exempt employees accrue at the 85 - 99.99 hour rate based on years of service.**

Max Carryover (in hours):

Years of Service	Shift Type			
	37.5 hr/wk	**40 hr/wk**	**EMS Shift**	**Exempt**
0 - 4 Years	180	200	260	280
5 - 9 Years	202.5	225	300	305
10 - 14 Years	229.5	255	340	335
15+ Years	265.5	295	390	375

***Maximum carryover for part-time employees is half that of full-time equivalents.**

ESL Maximum Payout Hours:

Years of Service	Shift Type			
	37.5 hr/wk	**40 hr/wk**	**EMS Shift**	**Exempt**
Less than 10 Years	162	180	187.5	200
10 - 19 Years	243	270	281.25	300
20 - 29 Years	324	360	375	400
More than 30 Years	486	540	562.5	600

Note 10: Capital Projects

At year-end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

Project Name	Expenditures to Date	Project Authorizations
Excel Road North Extension	$ 369,205	$ 400,000
Salzer Road	193,270	210,000
Havensville Road Bridge	728,700	913,271
Armstrong Road Bridge	89,770	155,270
Aiken Switch Deck Rehab	23,211	59,583
Onaga Deck Rehab	26,618	62,083
Louisville Road Bridge	91,434	210,434
Flush Road / Kirtner Widening	17,380	54,880
Total	$ 1,539,588	$ 2,065,521

Note 11: Commitments and Contingencies

Construction Contracts: At December 31, 2023, the County had several pending construction project contracts. Commitments related to significant contracts include contracts for the County's street improvements.

Risk Management: The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are $1,000 or less. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation: There are a number of claims and/or lawsuits to which the County is a party as a result of matters and complaints arising in the ordinary course of County activities. The County's management and legal counsel anticipate that the potential claims against the County not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the County.

Solid Waste Landfill Post-closure Care Costs: The County closed its solid waste facility and received approval over the period of 1993 through 1995. Any liability for post-closure care costs associated with the landfill has not been determined. The County incurs costs annually to monitor the closed facility.

Note 12: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 1,817,476
General	Special Highway	K.S.A. 68-590	3,250,000
General	Capital Projects	K.S.A. 19-120	5,800,000
General	Employee Benefit Reserve	Resolution	250,000
General	PTO/ESL Payout Reserve	Resolution	250,000
General	Fight Addiction	Resolution	37,585
General	Donations	Resolution	815
ARPA	General	Resolution	278,056
Rural Highway	General	Resolution	2,027,662
Fair Association	General	Resolution	1
Treasurer's Technology	Equipment Reserve	K.S.A. 19-119	18,857
Blue Township Ops	Blue Township Sewer Reserve	K.S.A. 12-631	143,087
Timbercreek Water Ops	Timbercreek Water Reserve	K.S.A. 19-120	62,784
Blue Township Ops	Timbercreek Water Reserve	K.S.A. 19-120	34,982
Fire District #5 Blue Township	Fire District #5 Reserve	K.S.A. 19-119	295,568
Fire District #10 St George	Consolidated Fire District #1	Resolution	425
Consolidated Fire District #1	Havensville Fire Station	Resolution	61,861
Consolidated Fire District #1	Consolidated Fire District #1 Reserve	K.S.A. 19-119	700,000
Special Auto	General	Resolution	151,919
Eagle Landing 2006A Bond	2016A Bond Projects	Resolution	47,678
Wildcat Woods 2006C Bond	2016A Bond Projects	Resolution	141,074
2007A Bond Projects	2016A Bond Projects	Resolution	61,650
2008A Bond Projects	2016A Bond Projects	Resolution	26,038
Whispering Meadows	2016A Bond Projects	Resolution	23,713
Elbo Creek Estates	2016A Bond Projects	Resolution	8,919
Nelsons Ridge 6 Unit 6 AW & Phase 1	Willow Glen Unit 1	Resolution	9,270
Wildcat Woods 2008B Bond	2018A Bond Projects	Resolution	13,825
Sunset Ridge 2010A Bond	2018A Bond Projects	Resolution	13,440
Whispering Meadows 2012A Bond	2018A Bond Projects	Resolution	6,950
Nelsons Ridge 2011A Bond	2017A Bond Projects	Resolution	50,640

(continued)

Note 12: Interfund Transactions (Continued)

Operating transfers were as follows: (Continued)

From	To	Statutory Authority	Amount
Eagle Landing 2005A Bond	2014 A Bond Projects	Resolution	$ 57,123
Eagle Landing 2005B Bond	2014 A Bond Projects	Resolution	22,820
Brook Ridge	2014 A Bond Projects	Resolution	40,508
Brook Ridge	General	Resolution	2,041
Wildcat Woods	2014 A Bond Projects	Resolution	25,445
Nelsons Ridge 6 Unit 6 AW & Phase 1	2022A Bond Projects	Resolution	7,652
Willow Glen Unit 1	2023A Bond Projects	Resolution	11,501
Nelsons Ridge Unit 6 Phase 2	2023A Bond Projects	Resolution	15,431
Irvine Acres Unit 2	2023A Bond Projects	Resolution	22,945
Willow Glen Unit 2	2023A Bond Projects	Resolution	19,935
Nelsons Ridge 6 Phase 3	2023A Bond Projects	Resolution	16,759
			$ 15,826,435

Note 13: Concentration

The County receives approximately 50% of its ad valorem taxes from one taxpayer who operates a coal burning electric generation plant located in the County.

Note 14: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through March 25, 2024, which is the date the financial statement was available to be issued.

Note 15: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
1995 Fostoria	5.25%	10/19/1995	$ 46,029	10/19/2035	$ 25,129	$ -	$ 1,400	$ (1,400)	$ 23,729	$ 1,319
2014-A Refunding Bond	2.00/3.35%	9/29/2014	3,405,000	10/1/2034	945,000	-	165,000	(165,000)	780,000	25,240
2015-A Nelson's Ridge II/Wildcat Woods III	2.00/4.00%	10/21/2015	1,295,000	10/1/2035	920,000	-	60,000	(60,000)	860,000	29,750
2016-A Elb Crk IV/Nln Rdg III/Wsp Mdw III/BK Rdg II	2.00/3.00%	10/6/2016	4,570,000	10/1/2036	2,615,000	-	355,000	(355,000)	2,260,000	58,300
2017-A Elb Crk V/Flg Lf II/Nlsn Rdg IV/Snst Rdg III/Wsp Mdw IV	.90/3.00%	10/11/2017	3,410,000	10/1/2037	2,620,000	-	165,000	(165,000)	2,455,000	66,553
2018-A Refunding Bond	3.00/4.00%	10/10/2018	4,080,000	10/1/2038	3,360,000	-	195,000	(195,000)	3,165,000	121,569
2018-B Havensville Fire Station	2.70/3.10%	11/15/2018	300,000	10/1/2023	60,000	-	60,000	(60,000)	-	1,860
2021-A GW/HHL1/HHL2/HHT/IA1/NR6PH1/WM6/WW3	1.25/4.00%	9/23/2021	7,180,000	10/1/2041	6,915,000	-	280,000	(280,000)	6,635,000	176,575
2022-A BR4 / NR6AW / WM7	2.25-3.70%	9/22/2022	2,905,000	10/1/2042	2,905,000	-	90,000	(90,000)	2,815,000	120,828
2023-A IA2 / NR6Ph2 / NR6Ph3 / WG1 / WG2	4.00-5.00%	9/21/2023	7,170,000	10/1/2043	-	7,170,000	-	7,170,000	7,170,000	-
Total General Obligation Bonds					$ 20,365,129	$ 7,170,000	$ 1,371,400	$ 5,798,600	$ 26,163,729	$ 601,994
Revolving Loan										
C20 1786-01 Blue Township Sewer	2.55%	1/8/2010	3,463,000	9/1/2031	$ 1,319,392	$ -	$ 132,186	$ (132,186)	$ 1,187,206	$ 32,807
Temporary Notes (Series)										
2022-1 IA2, NR6Ph2, NR6Ph3, WG1, WG2	2.75%	9/22/2022	8,050,000	10/1/2023	$ 8,050,000	$ -	$ 8,050,000	$ (8,050,000)	$ -	$ 226,909
Finance Leases										
4 Brush Trucks (RME)	3.38%	12/10/18	440,000	10/1/2023	$ 88,000	$ -	$ 88,000	$ (88,000)	$ -	$ 838
4 Pumpers & 4 Tankers (RME)	2.68%	8/23/19	2,087,000	10/1/2029	1,522,542	-	200,478	(200,478)	1,322,064	39,582
42 Air Packs (RME)	1.95%	3/13/20	300,000	4/1/2025	153,794	-	60,625	(60,625)	93,169	2,704
Pumper (RME)	3.35%	1/14/19	200,000	4/1/2024	64,909	-	41,962	(41,962)	22,947	1,815
Tanker (RME)	1.97%	8/16/21	110,000	10/1/2026	89,071	-	21,619	(21,619)	67,452	1,648
Total Finance Leases					$ 1,918,316	$ -	$ 412,684	$ (412,684)	$ 1,505,632	$ 46,587
Total Contractual Indebtedness					$ 31,652,837	$ 7,170,000	$ 9,966,270	$ (2,796,270)	$ 28,856,567	$ 908,297

Note 16: Maturity of Long-Term Debt

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	Total
PRINCIPAL									
General obligation bond	$ 1,501,600	$ 1,561,600	$ 1,541,700	$ 1,411,800	$ 1,396,900	$ 7,186,000	$ 7,139,129	$ 4,425,000	$ 26,163,729
Revolving loans	135,577	139,057	142,626	146,286	150,040	473,620	-	-	1,187,206
Finance leases	312,702	265,316	240,123	223,073	229,109	235,309	-	-	1,505,632
Total Principal	$ 1,949,879	$ 1,965,973	$ 1,924,449	$ 1,781,159	$ 1,776,049	$ 7,894,929	$ 7,139,129	$ 4,425,000	$ 28,856,567
INTEREST									
General obligation bond	$ 878,732	$ 820,451	$ 768,378	$ 715,080	$ 663,328	$ 2,575,956	$ 1,423,726	$ 423,300	$ 8,268,951
Revolving loans	29,415	25,936	22,367	18,707	14,953	21,358	-	-	132,736
Finance leases	37,292	29,676	23,205	16,989	10,953	4,754	-	-	122,869
Total Interest	$ 945,439	$ 876,063	$ 813,950	$ 750,776	$ 689,234	$ 2,602,068	$ 1,423,726	$ 423,300	$ 8,524,556

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

POTTAWATOMIE COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 39,337,203	$ 505,417	$ 39,842,620	$ 38,888,567	$ (954,053)
Bond and Interest Funds	4,078,427	-	4,078,427	2,582,790	(1,495,637)
Court Trustee	694	-	694	-	(694)
Regional Library	469,765	-	469,765	469,765	-
Rural Highway System	6,453,988	-	6,453,988	4,241,204	(2,212,784)
Tort Liability	243,239	-	243,239	130,508	(112,731)
Historical Society	129,953	-	129,953	47,500	(82,453)
Special Parks and Recreation	81,522	-	81,522	3,700	(77,822)
Special Alcohol Program	64,323	-	64,323	26,524	(37,799)
Regional Library EMBF	56,590	-	56,590	56,590	-
Noxious Weed Chemical	269,163	-	269,163	227,825	(41,338)
County 911	439,536	-	439,536	203,267	(236,269)
Offender Registration	32,406	-	32,406	17,177	(15,229)
Concealed Carry	23,839	-	23,839	-	(23,839)
Business Funds					
Blue Township Sewer Operations	2,021,715	-	2,021,715	1,171,569	(850,146)
Timbercreek Water	281,694	-	281,694	231,784	(49,910)
Fostoria Sewer Operations	19,000	-	19,000	3,235	(15,765)
Brook Ridge Sewer Operations	77,500	-	77,500	4,619	(72,881)
Fire Districts					
No. 3 Onaga	134,166	-	134,166	88,538	(45,628)
No. 5 Blue Township	530,700	-	530,700	376,466	(154,234)
No. 10 St. George	425	-	425	425	-
Consolidated Fire District No. 1	2,585,706	-	2,585,706	1,174,715	(1,410,991)
	$ 57,331,554	$ 505,417	$ 57,836,971	$ 49,946,768	$ (7,890,203)

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	$ 22,119,802	$ 22,346,977	$ (227,175)
Delinquent Tax	173,227	40,000	133,227
In lieu of tax	47,222	35,000	12,222
Franchise Fees	13,799	15,000	(1,201)
Local Alcohol Liquor Tax	17,043	5,000	12,043
Motor Vehicle Tax	935,943	800,000	135,943
Vehicles Rent Excise Tax	2,931	-	2,931
Sales and Compensating Use Tax	5,673,304	3,700,000	1,973,304
Fines, Forfeitures, and Penalties	120,872	51,000	69,872
City and County Highway Fund	911,152	750,000	161,152
16/20M Vehicle Tax	18,987	16,000	2,987
District Coroner Fee	17,770	12,500	5,270
Recreation Vehicle Tax	24,744	15,000	9,744
Commercial Truck Refunds	84,472	60,000	24,472
Watercraft Tax	7,740	6,000	1,740
Licenses and Permits	415,714	525,500	(109,786)
Charges for Services	2,148,003	1,309,200	838,803
Use of Property	3,221,008	402,400	2,818,608
Reimbursements and grants	1,571,527	40,000	1,531,527
Miscellaneous Receipts	112,622	60,000	52,622
Transfers In	2,458,867	1,500,000	958,867
Total Cash Receipts	$ 40,096,749	$ 31,689,577	$ 8,407,172

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commission			
Personnel services	$ 106,326	$ 108,500	$ (2,174)
Contractual services	5,198	21,600	(16,402)
Commodities	591	1,500	(909)
Transfers out	500	500	-
Total County Commission	$ 112,615	$ 132,100	$ (19,485)
County Attorney			
Personnel services	$ 554,245	$ 568,850	$ (14,605)
Contractual services	57,667	86,075	(28,408)
Commodities	12,489	13,000	(511)
Transfers out	10,000	10,000	-
Total County Attorney	$ 634,401	$ 677,925	$ (43,524)
Clerk of the District Court			
Contractual services	$ 337,401	$ 337,402	$ (1)
Commodities	8,526	8,548	(22)
Transfers out	4,000	4,000	-
Total Clerk of the District Court	$ 349,927	$ 349,950	$ (23)
Court Service Officer			
Contractual services	$ 4,282	$ 5,000	$ (718)
District Coroner			
Contractual services	$ 108,011	$ 108,050	$ (39)
Financial and Administrative			
Personnel services	$ 600,831	$ 601,750	$ (919)
Contractual services	50,504	71,900	(21,396)
Commodities	4,963	9,550	(4,587)
Transfers out	7,000	7,000	-
Total Financial and Administrative	$ 663,298	$ 690,200	$ (26,902)
Appraiser			
Personnel services	$ 427,376	$ 427,500	$ (124)
Contractual services	72,003	108,320	(36,317)
Commodities	12,944	18,900	(5,956)
Capital outlay	2,130	2,500	(370)
Transfers out	12,000	12,000	-
Total Appraiser	$ 526,453	$ 569,220	$ (42,767)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Building and Grounds			
Personnel services	$ 152,668	$ 152,700	$ (32)
Contractual services	480,861	484,100	(3,239)
Commodities	48,469	79,750	(31,281)
Capital outlay	20,708	50,000	(29,292)
Transfers out	10,000	10,000	-
Total Building and Grounds	$ 712,706	$ 776,550	$ (63,844)
County Clerk			
Personnel services	$ 230,154	$ 235,500	$ (5,346)
Contractual services	11,528	35,725	(24,197)
Commodities	1,559	5,425	(3,866)
Transfers out	3,000	3,000	-
Total County Clerk	$ 246,241	$ 279,650	$ (33,409)
Computer Expense			
Contractual services	$ 245,800	$ 250,500	$ (4,700)
Commodities	1,612	13,000	(11,388)
Capital outlay	-	16,500	(16,500)
Total Computer Expense	$ 247,412	$ 280,000	$ (32,588)
Register of Deeds			
Personnel services	$ 215,058	$ 220,100	$ (5,042)
Contractual services	14,270	22,500	(8,230)
Commodities	12,117	19,500	(7,383)
Transfers out	1,000	1,000	-
Total Register of Deeds	$ 242,445	$ 263,100	$ (20,655)
Election Expense			
Personnel services	$ 2,840	$ 18,000	$ (15,160)
Contractual services	33,268	48,650	(15,382)
Commodities	19,404	19,700	(296)
Transfers out	25,000	25,000	-
Total Election Expense	$ 80,512	$ 111,350	$ (30,838)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Employee Benefits			
Personnel services	$ 100,058	$ 115,000	$ (14,942)
Contractual services	5,719,305	5,737,637	(18,332)
Commodities	5,422	18,150	(12,728)
Transfers out	1,925,000	1,925,000	-
Grant personnel services	666	-	666
Grant contractual services	21,842	-	21,842
Adjustment for qualifyig budget credits		22,508	(22,508)
Total Employee Benefits	$ 7,772,293	$ 7,818,295	$ (46,002)
Geographic Information System			
Personnel services	$ 86,780	$ 118,000	$ (31,220)
Contractual services	2,148	4,650	(2,502)
Commodities	1,419	3,610	(2,191)
Transfers out	45,200	45,200	-
Total Geographic Information System	$ 135,547	$ 171,460	$ (35,913)
County Treasurer			
Personnel services	$ 327,844	$ 341,700	$ (13,856)
Contractual services	32,484	36,500	(4,016)
Commodities	4,740	4,800	(60)
Transfers out	2,000	3,000	(1,000)
Total County Treasurer	$ 367,068	$ 386,000	$ (18,932)
Unclassified			
Contractual services	$ 934,677	$ 934,700	$ (23)
Commodities	10,701	11,750	(1,049)
Capital outlay	64,844	65,000	(156)
Transfers out	5,135,000	5,135,000	-
Allocations	150	150	-
Total Unclassified	$ 6,145,372	$ 6,146,600	$ (1,228)
Zoning and Planning			
Personnel services	$ 184,069	$ 184,500	$ (431)
Contractual services	9,777	11,950	(2,173)
Commodities	1,153	1,940	(787)
Transfers out	3,000	3,000	-
Total Zoning and Planning	$ 197,999	$ 201,390	$ (3,391)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Ambulance			
Personnel services	$ 2,431,260	$ 2,431,500	$ (240)
Contractual services	112,956	150,250	(37,294)
Commodities	167,583	201,075	(33,492)
Capital outlay	-	10,000	(10,000)
Transfers out	270,000	270,000	-
Grant contractual services	2,730	-	2,730
Grant commodities	351	-	351
Adjustment for qualifying budget credits	-	3,081	(3,081)
Total Ambulance	$ 2,984,880	$ 3,065,906	$ (81,026)
Emergency Management			
Personnel services	$ 142,990	$ 144,300	$ (1,310)
Contractual services	19,275	35,270	(15,995)
Commodities	14,636	14,700	(64)
Transfers out	45,000	45,000	-
Total Emergency Management	$ 221,901	$ 239,270	$ (17,369)
Fire Supervisor			
Personnel services	$ 79,829	$ 80,500	$ (671)
Contractual services	6,427	12,580	(6,153)
Commodities	6,648	15,900	(9,252)
Transfers out	15,000	15,000	-
Total Fire Supervisor	$ 107,904	$ 123,980	$ (16,076)
Sheriff			
Personnel services	$ 2,569,496	$ 2,583,000	$ (13,504)
Contractual services	166,964	170,800	(3,836)
Commodities	223,135	230,300	(7,165)
Capital outlay	6,612	7,000	(388)
Transfers out	320,400	320,400	-
Grant contractual services	10,695	-	10,695
Grant commodities	2,076	-	2,076
Adjustment for qualifying budget credit		12,771	(12,771)
Total Sheriff	$ 3,299,378	$ 3,324,271	$ (24,893)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Detention Center			
Personnel services	$ 631,068	$ 632,500	$ (1,432)
Contractual services	76,349	123,850	(47,501)
Commodities	147,786	203,150	(55,364)
Transfers out	17,000	17,000	-
Total Detention Center	$ 872,203	$ 976,500	$ (104,297)
Juvenile Detention			
Contractual services	$ 39,998	$ 40,000	$ (2)
Commodities	-	5,000	(5,000)
Total Juvenile Detention	$ 39,998	$ 45,000	$ (5,002)
Cemeteries			
Contractual services	$ 12,896	$ 15,500	$ (2,604)
Commodities	-	840	(840)
Total Cemeteries	$ 12,896	$ 16,340	$ (3,444)
Noxious Weed			
Personnel services	$ 317,785	$ 348,950	$ (31,165)
Contractual services	39,311	58,150	(18,839)
Commodities	108,101	122,800	(14,699)
Transfers out	24,376	24,400	(24)
Grant personnel services	1,262	-	1,262
Grant commodities	600	-	600
Adjustment for qualifying budget credits		1,862	(1,862)
Total Noxious Weed	$ 491,435	$ 556,162	$ (64,727)
Road and Bridge			
Personnel services	$ 2,373,754	$ 2,382,500	$ (8,746)
Contractual services	1,890,834	1,894,320	(3,486)
Commodities	1,608,173	1,608,337	(164)
Capital outlay	13,457	15,300	(1,843)
Transfers out	3,400,000	3,415,500	(15,500)
Grant contractual services	141,308	-	141,308
Grant commodities	46,463	-	46,463
Adjustment for qualifying budget credits		187,771	(187,771)
Total Road and Bridge	$ 9,473,989	$ 9,503,728	$ (29,739)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Solid Waste Disposal			
Personnel services	$ 141,701	$ 159,900	$ (18,199)
Contractual services	550,631	552,770	(2,139)
Commodities	21,260	30,585	(9,325)
Capital outlay	600	600	-
Transfers out	57,000	57,000	-
Total Solid Waste Disposal	$ 771,192	$ 800,855	$ (29,663)
County Health			
Personnel services	$ 296,988	$ 306,915	$ (9,927)
Contractual services	18,074	39,350	(21,276)
Commodities	99,615	105,850	(6,235)
Transfers out	52,585	52,585	-
Grant personnel services	101,370	-	101,370
Grant contractual services	9,488	-	9,488
Grant commodities	9,824	-	9,824
Grant capital outlay	71,329	-	71,329
Adjustment for qualifying budget credits	-	192,011	(192,011)
Total County Health	$ 659,273	$ 696,711	$ (37,438)
Health Care Distributions			
Pawnee Mental Health	$ 103,990	$ 103,990	$ -
Big Lakes Development	179,238	179,238	-
Community Health Ministry	10,000	10,000	-
3 Rivers Independent Living	20,000	20,000	-
Total Health Care Distributions	$ 313,228	$ 313,228	$ -
Public Transportation			
Personnel services	$ 42,611	$ 67,800	$ (25,189)
Contractual services	36,575	60,200	(23,625)
Commodities	10,336	30,950	(20,614)
Transfers out	10,000	10,000	-
Grant personnel services	54,756	-	54,756
Grant contractual services	18,000	-	18,000
Grant commodities	12,657	-	12,657
Adjustment for qualifying budget credits	-	85,413	(85,413)
Total Public Transportation	$ 184,935	$ 254,363	$ (69,428)
Aging Services			
Contractual services	$ 43,510	$ 70,500	$ (26,990)
Commodities	295	1,000	(705)
Allocations	40,200	40,200	-
Capital outlay	-	10,000	(10,000)
Total Aging Services	$ 84,005	$ 121,700	$ (37,695)

(Continued)

POTTAWATOMIE COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Environment Health			
Personnel services	$ 83,265	$ 85,080	$ (1,815)
Contractual services	3,011	7,400	(4,389)
Commodities	4,050	4,850	(800)
Transfers out	4,500	4,500	-
Total Environment Health	$ 94,826	$ 101,830	$ (7,004)
County Park Operations			
Contractual services	$ -	$ 2,750	$ (2,750)
Commodities	1,006	4,250	(3,244)
Transfers out	6,500	6,500	-
Total County Park Operations	$ 7,506	$ 13,500	$ (5,994)
Conservation District			
Allocations and Distributions	$ 87,500	$ 87,500	$ -
Economic Development			
Allocations and Distributions	$ 265,000	$ 265,000	$ -
Extension Service			
Allocations and Distributions	$ 269,936	$ 269,936	$ -
County Fair Operations			
Allocations and Distributions	$ 100,000	$ 100,000	$ -
Total Expenditures	$ 38,888,567	$ 39,842,620	$ (954,053)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,208,182		
UNENCUMBERED CASH - JANUARY 1	14,528,708		
PLUS: CANCELLED ENCUMBRANCES	89,093		
UNENCUMBERED CASH - DECEMBER 31	$ 15,825,983		

POTTAWATOMIE COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Special assessments	$ 2,057,817	$ 2,762,565	$ (704,748)
Delinquent specials	13,996	-	13,996
Transfers in	695,905	-	695,905
Total Receipts	$ 2,767,718	$ 2,762,565	$ 5,153
EXPENDITURES			
Contractual services	$ 67,531	$ -	$ 67,531
Debt payments			
Principal	1,371,400	1,781,400	(410,000)
Interest	601,995	981,165	(379,170)
Transfers out	541,864	1,315,862	(773,998)
Total Expenditures	$ 2,582,790	$ 4,078,427	$ (1,495,637)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 184,928		
UNENCUMBERED CASH - JANUARY 1	1,534,689		
UNENCUMBERED CASH - DECEMBER 31	$ 1,719,617		

POTTAWATOMIE COUNTY, KANSAS
ARPA GRANT - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS	
Grants	$ -
EXPENDITURES	
Quarantine Wages	
Grant personnel services	$ 15,803
Grant contractual services	3,036
Total Quarantine Wages	$ 18,839
PPE, Cleaning Supplies	
Grant commodities	$ 2,288
Loss of Revenue	
Transfers out	$ 278,056
Cyber Security Improvements	
Grant contractual services	$ 10,845
Radio Tower Equipment	
Grant contractual expense	$ 33,170
Grant capital outlay	236,740
Total Radio Tower Equipment	$ 269,910
1.4% COLA	
Grant wage expense	$ 171,661
Grant contractual expense	36,620
Total 1.4% COLA	$ 208,281
Total Expenditures	$ 788,219
RECEIPTS OVER (UNDER) EXPENDITURES	$ (788,219)
UNENCUMBERED CASH - JANUARY 1	2,177,507
UNENCUMBERED CASH - DECEMBER 31	$ 1,389,288

POTTAWATOMIE COUNTY, KANSAS
COURT TRUSTEE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash receipts			
Interest earned	$ 24	$ 100	$ (76)
EXPENDITURES			
Capital outlay	$ -	$ 694	$ (694)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 24		
UNENCUMBERED CASH - JANUARY 1	502		
UNENCUMBERED CASH - DECEMBER 31	$ 526		

POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 444,607	$ 448,696	$ (4,089)
Delinquent tax	2,294	-	2,294
Motor vehicle tax	18,910	16,123	2,787
16/20M vehicle tax	436	37	399
Recreation vehicle tax	529	380	149
Commercial vehicle tax	1,507	1,253	254
Watercraft tax	164	193	(29)
Total Cash Receipts	$ 468,447	$ 466,682	$ 1,765
EXPENDITURES			
Allocations and distributions	$ 469,765	$ 469,765	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,318)		
UNENCUMBERED CASH - JANUARY 1	2,937		
UNENCUMBERED CASH - DECEMBER 31	$ 1,619		

POTTAWATOMIE COUNTY, KANSAS
RURAL HIGHWAY SYSTEM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 3,961,887	$ 3,989,447	$ (27,560)
Delinquent tax	16,446	-	16,446
Motor vehicle tax	147,683	120,416	27,267
Vehicles rent excise tax	312	-	312
16/20 M vehicle tax	3,615	310	3,305
Recreation vehicle tax	4,376	2,968	1,408
Commercial truck refunds	10,216	7,857	2,359
Watercraft tax	1,460	1,495	(35)
Charges for services	48,508	-	48,508
Grants	329,090	-	329,090
Rent	517	-	517
Total Cash Receipts	$ 4,524,110	$ 4,122,493	$ 401,617
EXPENDITURES			
Personnel services	$ 364,683	$ 368,500	$ (3,817)
Contractual services	380,936	1,267,570	(886,634)
Commodities	1,467,923	1,743,945	(276,022)
Transfers out	2,027,662	3,073,973	(1,046,311)
Total Expenditures	$ 4,241,204	$ 6,453,988	$ (2,212,784)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 282,906		
UNENCUMBERED CASH - JANUARY 1	2,738,014		
PLUS: CANCELLED ENCUMBRANCES	23,108		
UNENCUMBERED CASH - DECEMBER 31	$ 3,044,028		

POTTAWATOMIE COUNTY, KANSAS
TORT LIABILITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 123,084	$ 124,358	$ (1,274)
Delinquent tax	1,023	-	1,023
Motor vehicle tax	5,480	4,881	599
Vehicles rent excise tax	18	-	18
16/20M vehicle tax	114	10	104
Recreation vehicle tax	145	108	37
Watercraft tax	45	-	45
Commercial truck refunds	491	426	65
Total Cash Receipts	$ 130,400	$ 129,783	$ 617
EXPENDITURES			
Contractual services	$ 130,508	$ 243,239	$ (112,731)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (108)		
UNENCUMBERED CASH - JANUARY 1	217,518		
UNENCUMBERED CASH - DECEMBER 31	$ 217,410		

POTTAWATOMIE COUNTY, KANSAS
HISTORICAL SOCIETY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 52,217	$ 52,758	$ (541)
Delinquent tax	437	-	437
Motor vehicle tax	2,325	2,071	254
Vehicles rent excise tax	7	-	7
16/20 M vehicle tax	50	4	46
Recreation vehicle tax	61	46	15
Watercraft tax	19	-	19
Commercial truck refunds	208	181	27
Total Cash Receipts	$ 55,324	$ 55,060	$ 264
EXPENDITURES			
Allocations and distributions	$ 47,500	$ 129,953	$ (82,453)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,824		
UNENCUMBERED CASH - JANUARY 1	132,046		
UNENCUMBERED CASH - DECEMBER 31	$ 139,870		

POTTAWATOMIE COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	$ 17,043	$ 8,391	$ 8,652
EXPENDITURES			
Allocations and distributions	$ 3,700	$ 81,522	$ (77,822)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,343		
UNENCUMBERED CASH - JANUARY 1	149,264		
UNENCUMBERED CASH - DECEMBER 31	$ 162,607		

POTTAWATOMIE COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor tax	$ 32,605	$ 17,000	$ 15,605
EXPENDITURES			
Allocations and distributions	$ 23,200	$ 60,823	$ (37,623)
Contractual services	3,324	3,500	(176)
Total Expenditures	$ 26,524	$ 64,323	$ (37,799)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,081		
UNENCUMBERED CASH - JANUARY 1	84,539		
UNENCUMBERED CASH - DECEMBER 31	$ 90,620		

POTTAWATOMIE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 53,815	$ 54,443	$ (628)
Delinquent tax	268	-	268
Motor vehicle tax	2,219	1,889	330
16/20M vehicle tax	51	4	47
Recreation vehicle tax	62	45	17
Watercraft tax	19	-	19
Commercial truck refund	177	147	30
Total Cash Receipts	$ 56,611	$ 56,528	$ 83
EXPENDITURES			
Allocations and distributions	$ 56,590	$ 56,590	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 21		
UNENCUMBERED CASH - JANUARY 1	110		
UNENCUMBERED CASH - DECEMBER 31	$ 131		

POTTAWATOMIE COUNTY, KANSAS
NOXIOUS WEED CHEMICAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for services	$ 258,728	$ 225,000	$ 33,728
EXPENDITURES			
Commodities	$ 227,825	$ 264,163	$ (36,338)
Capital outlay	-	5,000	(5,000)
Total Expenditures	$ 227,825	$ 269,163	$ (41,338)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,903		
UNENCUMBERED CASH - JANUARY 1	52,721		
PLUS: CANCELLED ENCUMBRANCES	-		
UNENCUMBERED CASH - DECEMBER 31	$ 83,624		

POTTAWATOMIE COUNTY, KANSAS
COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Licenses and permits	$ 183,908	$ 175,000	$ 8,908
Interest on idle funds	17,566	500	17,066
Miscellaneous	1,259	500	759
Total Cash Receipts	$ 202,733	$ 176,000	$ 26,733
EXPENDITURES			
Contractual services	$ 183,891	$ 356,500	$ (172,609)
Commodities	1,568	12,000	(10,432)
Capital outlay	17,808	71,036	(53,228)
Total Expenditures	$ 203,267	$ 439,536	$ (236,269)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (534)		
UNENCUMBERED CASH - JANUARY 1	407,307		
UNENCUMBERED CASH - DECEMBER 31	$ 406,773		

POTTAWATOMIE COUNTY, KANSAS
OFFENDER REGISTRATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Licenses and permits	$ 7,480	$ 15,000	$ (7,520)
EXPENDITURES			
Commodities	$ -	$ 12,406	$ (12,406)
Capital outlay	17,177	20,000	(2,823)
Total Expenditures	$ 17,177	$ 32,406	$ (15,229)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,697)		
UNENCUMBERED CASH - JANUARY 1	46,254		
UNENCUMBERED CASH - DECEMBER 31	$ 36,557		

POTTAWATOMIE COUNTY, KANSAS
CONCEALED CARRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Licenses and permits	$ 1,365	$ 10,000	$ (8,635)
EXPENDITURES			
Commodities	$ -	$ 23,839	$ (23,839)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,365		
UNENCUMBERED CASH - JANUARY 1	15,821		
UNENCUMBERED CASH - DECEMBER 31	$ 17,186		

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2023

	Special Highway Improvement	Attorney Check Fee	Attorney Forfeiture	Law Enforcement Trust Fund	Capital Improvement	Equipment Reserve	Prosecuting Attorney Training
Cash Receipts							
Charges for services	$ -	$ -	$ 315	$ 1,785	$ -	$ 184,871	$ -
Reimbursements and grants	816,137	-	-	-	-	19,248	-
Miscellaneous	-	4,200	-	-	-	-	1,543
Transfers in	3,250,000	-	-	-	5,800,000	1,836,333	-
Total Cash Receipts	$ 4,066,137	$ 4,200	$ 315	$ 1,785	$ 5,800,000	$ 2,040,452	$ 1,543
Expenditures							
Contractual services	$ 2,405,004	$ 138	$ -	$ 1,995	$ 56,570	$ 81,190	$ 2,365
Commodities	6,012	162	-	-	22,913	2,337	-
Capital outlay	-	3,273	-	-	206,923	1,728,308	-
Total Expenditures	$ 2,411,016	$ 3,573	$ -	$ 1,995	$ 286,406	$ 1,811,835	$ 2,365
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,655,121	$ 627	$ 315	$ (210)	$ 5,513,594	$ 228,617	$ (822)
UNENCUMBERED CASH - JANUARY 1	8,684,298	35,778	7,704	10,015	23,237,782	3,020,607	4,340
PLUS: CANCELLED ENCUMBRANCES	99	-	-	-	-	-	-
UNENCUMBERED CASH - DECEMBER 31	$10,339,518	$ 36,405	$ 8,019	$ 9,805	$ 28,751,376	$ 3,249,224	$ 3,518

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

SCHEDULE 2
(CONTINUED)

	Special Auto	Register of Deeds Technology	VIN Registration Fees	Clerk's Technology	Employee Benefit Reserve	Treasurer's Technology	PTO/ESL Payout Reserve
Cash Receipts							
Licenses and permits	$ 213,392	$ 31,686	$ 29,060	$ 7,922	$ -	$ 7,922	$ -
Interest earned	-	2,860	-	1,158	-	2,552	-
Reimbursements	2,006	-	-	-	-	-	-
Transfers in	-	-	-	-	250,000	-	250,000
Total Cash Receipts	$ 215,398	$ 34,546	$ 29,060	$ 9,080	$ 250,000	$ 10,474	$ 250,000
Expenditures							
Personnel services	$ 37,337	$ -	$ -	$ -	$ -	$ -	$ 59,801
Contractual services	12,730	16,511	12,913	-	-	-	-
Commodities	7,144	4,730	3,000	7,805	-	1,347	-
Capital outlay	-	12,188	-	20,384	-	1,323	-
Transfers out	151,919	-	-	-	-	18,857	-
Total Expenditures	$ 209,130	$ 33,429	$ 15,913	$ 28,189	$ -	$ 21,527	$ 59,801
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,268	$ 1,117	$ 13,147	$ (19,109)	$ 250,000	$ (11,053)	$ 190,199
UNENCUMBERED CASH - JANUARY 1	151,919	67,987	189,955	22,581	2,250,011	61,358	802,096
UNENCUMBERED CASH - DECEMBER 31	$ 158,187	$ 69,104	$ 203,102	$ 3,472	$ 2,500,011	$ 50,305	$ 992,295

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Fight Addiction	Donations	Fair Association
Cash Receipts			
Delinquent tax	$ -	$ -	$ 1
Grants	7,398	-	-
Miscellaneous	-	2,077	-
Transfers in	37,585	815	-
Total Cash Receipts	$ 44,983	$ 2,892	$ 1
Expenditures			
Commodities	$ -	$ 1,078	$ -
Transfers out	-	-	1
Total Expenditures	$ -	$ 1,078	$ 1
RECEIPTS OVER (UNDER) EXPENDITURES	$ 44,983	$ 1,814	$ -
UNENCUMBERED CASH - JANUARY 1	-	2,095	-
UNENCUMBERED CASH - DECEMBER 31	$ 44,983	$ 3,909	$ -

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
CAPITAL PROJECT FUNDS
Regulatory Basis
For the Year Ended December 31, 2023

	Green Valley/ Hwy 24 Intersection	Timber Creek Stormwater	Wildcat Woods Unit 2 Construction	Nelson's Ridge Unit 6 Phase 1 & AW Construction	Willow Glen Unit 1 Construction	Nelson's Ridge Unit 6 Phase 2 Construction
Cash Receipts						
Interest earned	$ -	$ -	$ -	$ -	$ 1,483	$ 4,344
Bond proceeds	-	-	-	-	1,118,952	1,314,092
Transfers in	-	-	-	-	9,270	-
Total Cash Receipts	$ -	$ -	$ -	$ -	$ 1,129,705	$ 1,318,436
Expenditures						
Contractual services	$ 47,349	$ -	$ -	$ -	$ 92,671	$ 122,503
Principal	-	-	-	-	1,130,000	1,375,000
Interest	-	-	-	-	31,852	38,758
Transfers out	-	-	-	16,921	11,501	15,431
Total Expenditures	$ 47,349	$ -	$ -	$ 16,921	$ 1,266,024	$ 1,551,692
RECEIPTS OVER (UNDER) EXPENDITURES	$ (47,349)	$ -	$ -	$ (16,921)	$ (136,319)	$ (233,256)
UNENCUMBERED CASH - JANUARY 1	329,640	12,713	40,000	16,921	76,254	233,256
PLUS: PRIOR YEAR VOIDED CHECKS					60,065	
UNENCUMBERED CASH - DECEMBER 31	$ 282,291	$ 12,713	$ 40,000	$ -	$ -	$ -

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
CAPITAL PROJECT FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Irvine Acres Unit 2 Construction	Willow Glen Unit 2 Construction	Nelson's Ridge Unit 6 Phase 3 Construction
Cash Receipts			
Special assessments	$ 218,033	$ -	$ -
Interest earned	8,403	9,244	6,768
Bond proceeds	1,809,618	1,667,830	1,398,142
Total Cash Receipts	$ 2,036,054	$ 1,677,074	$ 1,404,910
Expenditures			
Contractual services	$ 289,970	$ 408,246	$ 237,736
Debt payments			
Principal	2,210,000	1,835,000	1,500,000
Interest	62,294	51,723	42,282
Transfers out	22,945	19,935	16,759
Total Expenditures	$ 2,585,209	$ 2,314,904	$ 1,796,777
RECEIPTS OVER (UNDER) EXPENDITURES	$ (549,155)	$ (637,830)	$ (391,867)
UNENCUMBERED CASH - JANUARY 1	549,155	637,830	391,867
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -	$ -

See Independent Auditor's Report.

POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Licenses, permits, fees	$ 1,921	$ -	$ 1,921
Charges for services	1,397,985	1,200,000	197,985
Reimbursements	2,335	-	2,335
Miscellaneous receipts	434	-	434
Total Cash Receipts	$ 1,402,675	$ 1,200,000	$ 202,675
EXPENDITURES			
Personnel services	$ 105,192	$ 115,615	$ (10,423)
Contractual services	681,818	1,063,000	(381,182)
Commodities	16,527	23,100	(6,573)
Capital outlay	24,970	70,000	(45,030)
Debt services	164,993	250,000	(85,007)
Transfers out	178,069	500,000	(321,931)
Total Expenditures	$ 1,171,569	$ 2,021,715	$ (850,146)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 231,106		
UNENCUMBERED CASH - JANUARY 1	1,873,619		
PLUS: CANCELLED ENCUMBRANCES	350		
UNENCUMBERED CASH - DECEMBER 31	$ 2,105,075		

POTTAWATOMIE COUNTY, KANSAS
BLUE TOWNSHIP SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Cash Receipts		
Licenses and permits	$	97,900
Transfers in		143,087
Total Cash Receipts	$	240,987
EXPENDITURES		
Contractual services	$	141,498
RECEIPTS OVER (UNDER) EXPENDITURES	$	99,489
UNENCUMBERED CASH - JANUARY 1		672,472
UNENCUMBERED CASH - DECEMBER 31	$	771,961

POTTAWATOMIE COUNTY, KANSAS
TIMBER CREEK WATER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Sales and compensating use tax	$ 744	$ -	$ 744
Charges for services	224,770	175,000	49,770
Reimbursements	85	-	85
Miscellaneous receipts	1,465	-	1,465
Total Cash Receipts	$ 227,064	$ 175,000	$ 52,064
EXPENDITURES			
Personnel services	$ 85,383	$ 89,615	$ (4,232)
Contractual services	28,178	52,200	(24,022)
Commodities	53,247	54,300	(1,053)
Capital outlay	2,192	5,000	(2,808)
Transfers out	62,784	80,579	(17,795)
Total Expenditures	$ 231,784	$ 281,694	$ (49,910)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,720)		
UNENCUMBERED CASH - JANUARY 1	223,803		
PLUS: CANCELLED ENCUMBRANCES	172		
UNENCUMBERED CASH - DECEMBER 31	$ 219,255		

POTTAWATOMIE COUNTY, KANSAS
TIMBER CREEK WATER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Cash Receipts		
Transfers in	$	97,766
EXPENDITURES		
Contractual services	$	4,103
RECEIPTS OVER (UNDER) EXPENDITURES	$	93,663
UNENCUMBERED CASH - JANUARY 1		591,359
UNENCUMBERED CASH - DECEMBER 31	$	685,022

POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Service charges	$ 661	$ 3,500	$ (2,839)
EXPENDITURES			
Contractual services	$ 3,235	$ 14,000	$ (10,765)
Commodities	-	5,000	(5,000)
Total Expenditures	$ 3,235	$ 19,000	$ (15,765)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,574)		
UNENCUMBERED CASH - JANUARY 1	21,999		
UNENCUMBERED CASH - DECEMBER 31	$ 19,425		

POTTAWATOMIE COUNTY, KANSAS
FOSTORIA SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Cash Receipts		
Service charges	$	263
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	263
UNENCUMBERED CASH - JANUARY 1		22,980
UNENCUMBERED CASH - DECEMBER 31	$	23,243

POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER OPERATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Charges for services	$ 28,093	$ 25,000	$ 3,093
EXPENDITURES			
Contractual services	$ 4,596	$ 22,000	$ (17,404)
Commodities	23	10,500	(10,477)
Capital outlay	-	45,000	(45,000)
Total Expenditures	$ 4,619	$ 77,500	$ (72,881)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 23,474		
UNENCUMBERED CASH - JANUARY 1	112,144		
PLUS: CANCELLED ENCUMBRANCES	-		
UNENCUMBERED CASH - DECEMBER 31	$ 135,618		

POTTAWATOMIE COUNTY, KANSAS
BROOK RIDGE SEWER RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Cash Receipts		
Licenses and permits	$	2,850
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	2,850
UNENCUMBERED CASH - JANUARY 1		79,425
UNENCUMBERED CASH - DECEMBER 31	$	82,275

POTTAWATOMIE COUNTY, KANSAS
STORMWATER STRUCTURES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Cash Receipts		
Licenses and permits	$	36,000
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	36,000
UNENCUMBERED CASH - JANUARY 1		8,100
UNENCUMBERED CASH - DECEMBER 31	$	44,100

POTTAWATOMIE COUNTY, KANSAS
COUNTY SEWER SPECIALS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Cash Receipts		
Special assessments	$	18,797
EXPENDITURES		
Other	$	18,223
RECEIPTS OVER (UNDER) EXPENDITURES	$	574
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	574

POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes				
Current Tax	$ 40,056,055	$ 73,735,793	$ 72,641,267	$ 41,150,581
Current Watercraft	18,956	33,116	28,658	23,414
Current Personal Property	360,544	691,770	604,216	448,098
Current 16/20M Vehicle	42,047	60,625	55,535	47,137
Delinquent Real Estate Tax	431,941	497,101	660,966	268,076
Delinquent Watercraft	241	2,948	2,906	283
Delinquent Personal Property	14,138	54,869	63,813	5,194
Delinquent 16/20M Vehicle	681	4,445	4,515	611
Motor Vehicle	658,992	3,052,249	2,992,130	719,111
Commercial Truck Receipts	165,877	457,905	451,595	172,187
Excise Tax Holding Fund	11,013	25,256	11,013	25,256
Heritage Trust Funds	4,704	15,843	16,402	4,145
Total Distributable Funds	$ 41,765,189	$ 78,631,920	$ 77,533,016	$ 42,864,093
State Funds:				
Educational Building	$ -	$ 790,426	$ 790,426	$ -
Institutional Building	-	395,213	395,213	-
State General Fund	-	2	2	-
Total State Funds	$ -	$ 1,185,641	$ 1,185,641	$ -
Subdivision Funds:				
School Districts	$ 1,175	$ 34,807,133	$ 34,807,133	$ 1,175
Townships	756	369,302	369,302	756
Cities	516,276	8,351,708	8,353,750	514,234
Cemetery Districts	2	31,385	31,385	2
Drainage Districts	3,914	27,674	28,223	3,365
Hospital Districts	63,362	2,903,692	2,903,163	63,891
Watershed Districts	10,656	314,238	313,744	11,150
Rural Water Districts	2,427	11	-	2,438
Total Subdivision Funds	$ 598,568	$ 46,805,143	$ 46,806,700	$ 597,011

(Continued)

POTTAWATOMIE COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll	$ (196)	$ 85,047	86,205	$ (1,354)
Game Licenses	-	778	778	-
Brook Ridge Sewer Agency	-	14,043	14,043	-
County Activity Fund	1,675	-	-	1,675
Cereal Malt Beverage Stamp	-	125	125	-
Kansas Drivers License	3,039	40,163	40,505	2,697
Motor License	2,245	1,701,914	1,701,172	2,987
Over and Under	28,500	2,150,882	2,147,382	32,000
Sales Tax	134,010	1,877,697	1,873,744	137,963
Unclaimed Estates	3,528	-	-	3,528
Advance Personal Property	122	-	122	-
Rural Housing Incent	-	8,537	8,537	-
Neighborhood Revitalization	-	16,477	16,477	-
Disaster Relief Abatement	2,718	-	-	2,718
Total Other Agency Funds	$ 175,641	$ 5,895,663	$ 5,889,090	$ 182,214
Outside Accounts Considered to be Agency Funds:				
District Court	$ 250,412	$ 193,912	$ 192,187	$ 252,137
Pottawatomie County Sheriff	3,517	72,059	72,042	3,534
Law Library	65,409	10,100	11,684	63,825
Total Outside Accounts	$ 319,338	$ 276,071	$ 275,913	$ 319,496
Total Agency Funds	$ 42,858,736	$ 132,794,438	$ 131,690,360	$ 43,962,814

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY JOINT FIRE DISTRICT NO. 3 ONAGA
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 49,065	$ 50,021	$ (956)
Delinquent tax	384	-	384
Motor vehicle tax	2,735	2,672	63
16/20 M vehicle tax	465	203	262
Recreation vehicle tax	119	67	52
Commercial truck refunds	279	180	99
Watercraft tax	14	12	2
Sales	51,627	-	51,627
Miscellaneous receipts	78	-	78
Total Cash Receipts	$ 104,766	$ 53,155	$ 51,611
EXPENDITURES			
Contractual services	$ 19,620	$ 25,000	$ (5,380)
Commodities	8,918	25,000	(16,082)
Capital outlay	60,000	84,166	(24,166)
Total Expenditures	$ 88,538	$ 134,166	$ (45,628)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,228		
UNENCUMBERED CASH - JANUARY 1	111,023		
PLUS CANCELLED ENCUMBRANCES	-		
UNENCUMBERED CASH - DECEMBER 31	$ 127,251		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 366,329	$ 370,190	$ (3,861)
Delinquent tax	2,502	-	2,502
Motor vehicle tax	35,968	28,786	7,182
16/20 M vehicle tax	272	22	250
Recreation vehicle tax	565	356	209
Commercial truck refunds	3,332	2,546	786
Watercraft tax	360	390	(30)
Miscellaneous receipts	55	-	55
Total Cash Receipts	$ 409,383	$ 402,290	$ 7,093
EXPENDITURES			
Personnel services	$ 4,521	$ 4,600	$ (79)
Contractual services	58,209	59,350	(1,141)
Commodities	14,926	21,750	(6,824)
Capital outlay	3,242	75,000	(71,758)
Transfers out	295,568	370,000	(74,432)
Total Expenditures	$ 376,466	$ 530,700	$ (154,234)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 32,917		
UNENCUMBERED CASH - JANUARY 1	175,016		
UNENCUMBERED CASH - DECEMBER 31	$ 207,933		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 5 BLUE TOWNSHIP RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Cash Receipts		
Grants	$	3,050
Transfer in		295,568
Total Cash Receipts	$	298,618
EXPENDITURES		
Capital outlay	$	238,377
RECEIPTS OVER (UNDER) EXPENDITURES	$	60,241
UNENCUMBERED CASH - JANUARY 1		612,087
UNENCUMBERED CASH - DECEMBER 31	$	672,328

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY FIRE DISTRICT NO. 10 ST. GEORGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Delinquent tax	$ 654	$ 200	$ 454
EXPENDITURES			
Transfers out	$ 425	$ 425	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 229		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 229		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO. 1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Cash Receipts			
Ad valorem tax	$ 1,650,021	$ 1,661,637	$ (11,616)
Delinquent tax	4,793	-	4,793
Motor vehicle tax	42,797	37,658	5,139
16/20 M vehicle tax	1,115	187	928
Recreation vehicle tax	1,455	1,109	346
Commercial truck refunds	4,711	2,603	2,108
Watercraft tax	416	409	7
Miscellaneous receipts	859	-	859
Sales	60	-	60
Transfers in	425	-	425
Total Cash Receipts	$ 1,706,652	$ 1,703,603	$ 3,049
EXPENDITURES			
Personnel services	$ 135,843	$ 170,600	$ (34,757)
Contractual services	178,552	271,773	(93,221)
Commodities	64,893	81,750	(16,857)
Capital outlay	33,566	823,883	(790,317)
Transfers out	761,861	1,237,700	(475,839)
Total Expenditures	$ 1,174,715	$ 2,585,706	$ (1,410,991)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 531,937		
UNENCUMBERED CASH - JANUARY 1	1,245,792		
PLUS: CANCELLED ENCUMBRANCES	-		
UNENCUMBERED CASH - DECEMBER 31	$ 1,777,729		

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY CONSOLIDATED FIRE DISTRICT NO. 1 RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Transfers in	$	700,000
EXPENDITURES		
Commodities	$	9,004
Capital outlay		523,628
Total Expenditures	$	532,632
RECEIPTS OVER (UNDER) EXPENDITURES	$	167,368
UNENCUMBERED CASH - JANUARY 1		1,247,191
PLUS: CANCELLED ENCUMBRANCES		-
UNENCUMBERED CASH - DECEMBER 31	$	1,414,559

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY ECONOMIC DEVELOPMENT CORPORATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Cash Receipts		
Special projects	$	262,500
Use of property		25,976
Miscellaneous		3,000
Transfers from primary government		265,000
Total Cash Receipts	$	556,476
EXPENDITURES		
Personnel expenditures	$	205,544
Contractual		153,878
Total Expenditures	$	359,422
RECEIPTS OVER (UNDER) EXPENDITURES	$	197,054
UNENCUMBERED CASH - JANUARY 1		1,131,374
PLUS CANCELLED ENCUMBRANCES		-
UNENCUMBERED CASH - DECEMBER 31	$	1,328,428

POTTAWATOMIE COUNTY, KANSAS
POTTAWATOMIE COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Cash Receipts		
Kansas State University reimbursement	$	44,197
Educational services		21,396
Miscellaneous		1,279
Transfers from primary government		269,936
Total Cash Receipts	$	336,808
EXPENDITURES		
Personnel expenditures	$	203,414
Employee benefits		39,180
Contractual and other expenditures		97,951
Material and supplies		3,241
Total Expenditures	$	343,786
RECEIPTS OVER (UNDER) EXPENDITURES	$	(6,978)
UNENCUMBERED CASH - JANUARY 1		126,504
UNENCUMBERED CASH - DECEMBER 31	$	119,526

VARNEY
& ASSOCIATES, CPAs, LLC

March 25, 2024

Pottawatomie County, Kansas
PO Box 348
Westmoreland, KS 66549

We have audited the financial statement of Pottawatomie County, Kansas as of and for the year ended December 31, 2023, and have issued our report thereon dated March 25, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter dated October 23, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statement that has been prepared by management with your oversight is presented fairly, in all material respects, in accordance with the regulatory basis of accounting prescribed by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Our audit of the financial statement does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statement is free of material misstatement. An audit of financial statement includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Pottawatomie County, Kansas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices
Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Pottawatomie County, Kansas is included in Note 1 to the financial statement. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)
Significant Accounting Estimates
Accounting estimates are an integral part of the financial statement prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ markedly from management's current judgments.

There are no sensitive accounting estimates affecting the financial statement.

Financial Statement Disclosures
Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting Pottawatomie County, Kansas's financial statement.

Significant Unusual Transactions
For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We did not identify any significant unusual transactions.

Significant Difficulties Encountered during the Audit
We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements
For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statement as a whole. There were no identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no misstatements that we identified as a result of our audit procedures.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Pottawatomie County, Kansas's financial statement or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management
We have requested certain written representations from management, which are included in a separate letter dated the same as this letter.

Management's Consultations with Other Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues
In the normal course of our professional association with Pottawatomie County, Kansas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as auditors.

This report is intended solely for the information and use of the County Commission and management of Pottawatomie County, Kansas and is not intended to be and should not be used by anyone other than these specified parties.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

VARNEY
& ASSOCIATES, CPAs, LLC

March 25, 2024

County Commissioners
Pottawatomie County, Kansas
PO Box 348
207 North 1st Street
Westmoreland, KS 66549

Independent Auditor's Report

We have examined Pottawatomie County, Kansas (the County)'s compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the *2022 OMB Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended December 31, 2023. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the specified requirements referenced above during the year ended December 31, 2023.

1501 Poyntz Avenue
Manhattan, KS 66502

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1020 Commercial St., Suite A
Emporia, KS 66801

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on the County's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the County's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards.*

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the County complied, in all material respects with the specified requirements referenced above during the year ended December 31, 2023. Accordingly, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants

Manhattan, Kansas