REPUBLIC COUNTY, KANSAS

DECEMBER 31, 2023

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VOGEL PIERCE FARIS
Chartered

REPUBLIC COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Republic County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Republic 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 matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" 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 the 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 the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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

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

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Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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



Certified Public Accountants

Hutchinson, Kansas
June 21, 2024

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,193,517	$ 2,999,447	$ 2,892,766	$ 1,300,198	$ 157,397	$ 1,457,595
SPECIAL PURPOSE FUNDS						
Road and Bridge	630,648	3,105,159	3,483,921	251,886	186,188	438,074
Special Bridge	535,086	507,005	498,866	543,225	5,549	548,774
Noxious Weed	29,534	76,064	80,729	24,869	13,676	38,545
Public Health	461,664	669,361	564,883	566,142	53,754	619,896
Employee Benefits	545,211	2,528,993	1,985,416	1,088,788	59,961	1,148,749
Ambulance	183,495	726,325	787,595	122,225	57,199	179,424
Special Ambulance Equipment	260,184	80,000	41,537	298,647	-	298,647
Transportation Service	135,932	60,045	72,604	123,373	3,532	126,905
Appraiser's Cost	37,809	134,421	143,176	29,054	15,668	44,722
County Building	426,581	103,291	178,911	350,961	4,700	355,661
Hospital Maintenance	29,930	588,274	582,000	36,204	-	36,204
Hospital Sales Tax	-	1,427,349	1,180,649	246,700	-	246,700
Alcohol and Drug Abuse Programs	12,055	5,199	1,500	15,754	-	15,754
Special Parks and Recreation	11,916	2,718	-	14,634	-	14,634
Fire District No. 1	-	38,624	38,624	-	-	-
Fire District No. 2	-	11,898	11,898	-	-	-
Republic County 911	49,157	63,052	74,874	37,335	-	37,335
Special Highway Improvement	925,805	200,000	26,701	1,099,104	-	1,099,104
Special Road Equipment	88,496	-	88,000	496	-	496
RCD Revolving Loan - Original	125,975	76,740	145,010	57,705	-	57,705
RCD Revolving Loan - KDOC	492,180	114,722	3,939	602,963	-	602,963
Solid Waste Reserve	75,000	-	-	75,000	-	75,000
HiBanks Wind Contribution	1,170,057	1,701,361	1,625,802	1,245,616	-	1,245,616
Republic County Housing Program	-	600,000	400,000	200,000	-	200,000
Motor Vehicle Operating	17,224	49,388	54,757	11,855	2,455	14,310
Equipment Reserve	640,316	-	113,830	526,486	-	526,486
Capital Improvement Reserve	220,096	25,000	214,185	30,911	-	30,911
Courthouse Security & Improvement Reserve	19,630	-	-	19,630	-	19,630

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

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (CONTINUED)						
RCED Special Project	$ 12,316	$ 5,000	$ 10,410	$ 6,906	$ -	$ 6,906
Ambulance Memorial	1,487	850	1,429	908	-	908
Health Memorial	4,098	-	960	3,138	-	3,138
Walk to School	791	-	791	-	-	-
P.A.T.F.	19,871	1,700	-	21,571	-	21,571
Worthless Check Trust	8,723	10	-	8,733	-	8,733
Register of Deeds Technology	42,859	8,967	808	51,018	-	51,018
County Clerk Technology	13,758	2,240	7,492	8,506	-	8,506
County Treasurer Technology	3,922	2,229	2,122	4,029	-	4,029
Drug Dog	3,698	16,653	19,536	815	-	815
Special Gun Permit	127	423	-	550	-	550
Registered Offender	1,267	1,340	-	2,607	-	2,607
LATCF Grant	-	100,000	1,946	98,054	-	98,054
American Rescue Plan Act	855,320	-	658,623	196,697	-	196,697
Opioid Program	-	8,677	-	8,677	-	8,677
North Central Kansas Free Fair Association	43,458	130,290	162,316	11,432	-	11,432
BUSINESS FUNDS						
Solid Waste Disposal	191,522	339,985	328,396	203,111	21,592	224,703
Fuel Center	77,184	309,215	268,664	117,735	-	117,735
TOTAL REPORTING ENTITY	$ 9,597,899	$ 16,822,015	$ 16,755,666	$ 9,664,248	$ 581,671	$ 10,245,919

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

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

COMPOSITION OF CASH	
Deposits	
Checking accounts	$ 12,436,561
Money Market accounts	6,835,824
Certificates of deposit	3,090,000
Other accounts	
Checking accounts	
North Central Kansas Free Fair Association	11,432
Law Library	28,288
Cash and cash items	
County Treasurer	145,626
TOTAL CASH	22,547,731
AGENCY FUNDS (SCHEDULE 3)	(12,301,812)
TOTAL REPORTING ENTITY	$ 10,245,919

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

REPUBLIC COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Republic County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls, and does not include related municipal entities. The related municipal entity of the County is as follows:

Republic County Hospital

The Hospital Board operates Republic County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

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

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2023:

General Fund

To account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

To account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds

To account for the accumulation of resources for the payment of interest and principal on long-term debt.

Business Funds

To account for operations financed in whole or in part by fees charged to users of the goods and services.

Agency Funds

To account for assets held by the government as an agent or in a custodial capacity.

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

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* 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 reporting the changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The 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 statutory basis of accounting.

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

If a municipality is holding a revenue neutral rate hearing, the timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing as a part of the process for adoption of the 2023 budget.

The statutes allow for the governing body to increase the original 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. An amended budget was prepared for the Hospital Sales Tax Fund for the year ended December 31, 2023.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the certain special purpose funds, as listed in the table of contents. Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with 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. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as authorized by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in the financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

Kansas Statute K.S.A. 12-1675 authorizes the County to invest in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the U.S. government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years and the Kansas Municipal Investment Pool.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—COMPLIANCE WITH KANSAS STATUTES

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage.

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

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2023, the County's carrying amount of deposits was $22,402,105 and the bank balance was $22,809,193. The bank balance was held by five banks with 56% held by one bank, resulting in a concentration of credit risk. Of the bank balance, $1,525,139 was covered by FDIC insurance and $21,284,054 was collateralized with securities and irrevocable letters of credit held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest with the KMIP.

At December 31, 2023, the County had no such investments.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

There was no long-term debt of the County outstanding for the year ended December 31, 2023.

NOTE 5—CONDUIT DEBT OBLIGATIONS

The County entered into an agreement with the Republic County Hospital to issue revenue bonds for the purpose of constructing a limited care residential facility. The bonds were issued July 7, 2011, in the name of the County; however, it is intended that Republic County Hospital pay the revenue bond debt from revenues generated through operation of the limited care facility. The balance outstanding on these bonds at December 31, 2023 was $155,000.

NOTE 6—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2023:

From Fund	To Fund	Statutory Authority	Amount
General	Capital Improvement Reserve	K.S.A. 19-119	$ 25,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	200,000
Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	80,000
Motor Vehicle Operating	General	K.S.A. 8-145	18,812
American Rescue Plan Act	LATCF	Accounting	50,000
HiBanks Wind Contribution	Republic County Housing Program	Accounting	200,000

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

Republic County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of 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 the Comprehensive Annual Financial Report, which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.43% and 22.86% for KP&F for the year ended December 31, 2023. Contributions to the pension plan from the County were $213,232 for KPERS and $207,623 for KP&F for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, KPERS has determined the County's proportionate share of the collective net pension liability was $2,263,933 for KPERS and $2,060,811 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time. The County's estimated liability for compensated absences at December 31, 2023, was $152,176.

Other Post-Employment Benefits – Group Health Insurance

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 local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in KPERS receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2023.

NOTE 9—RISK MANAGEMENT

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

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreement to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

Medical benefits are provided to employees and their eligible dependents through commercial insurance.

NOTE 10—REVOLVING LOAN FUNDS

The County in prior years, had received a Community Development Block Grant (CDBG) for construction of facilities for businesses in the County. Loan recipients have signed notes for the amount of the award and are making payments on the notes. Terms of the original grant require that funds received from repayments of the notes be made available to community businesses as economic development loans. A summary of the loan activities for 2023 is as follows:

	Beginning Principal Balance	Loans	Principal Repayments	Adjustments and Write-Offs	Ending Principal Balance
All loans	$ 589,687	$ 145,000	$ 168,746	$ -	$ 565,941

NOTE 11—COMMITMENTS AND CONTINGENCIES

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid, based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2023, the County's share of tax rebates totaled $49,756.

REPUBLIC COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGETED FUNDS ONLY)
For Year Ended December 31, 2023

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 2,894,660	$ -	$ 2,894,660	$ 2,892,766	$ (1,894)
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,486,232	-	3,486,232	3,483,921	(2,311)
Special Bridge	516,781	-	516,781	498,866	(17,915)
Noxious Weed	86,600	-	86,600	80,729	(5,871)
Public Health	605,000	226,624	831,624	564,883	(266,741)
Employee Benefits	2,656,000	-	2,656,000	1,985,416	(670,584)
Ambulance	718,500	163,365	881,865	787,595	(94,270)
Special Ambulance Equipment	269,642	-	269,642	41,537	(228,105)
Transportation Service	77,500	-	77,500	72,604	(4,896)
Appraiser's Cost	148,000	-	148,000	143,176	(4,824)
County Building	547,120	-	547,120	178,911	(368,209)
Hospital Maintenance	582,000	-	582,000	582,000	-
Hospital Sales Tax	1,450,000	-	1,450,000	1,180,649	(269,351)
Alcohol and Drug Abuse Programs	11,999	-	11,999	1,500	(10,499)
Special Parks and Recreation	10,900	-	10,900	-	(10,900)
Fire District No. 1	38,342	-	38,342	38,624	282
Fire District No. 2	11,954	-	11,954	11,898	(56)
Republic County 911	113,304	-	113,304	74,874	(38,430)
BUSINESS FUNDS					
Solid Waste Disposal	400,671	-	400,671	328,396	(72,275)
Fuel Center	488,080	-	488,080	268,664	(219,416)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,653,260	$ 1,634,026	$ 19,234
Delinquent tax	10,118	4,500	5,618
Interest and charges on delinquent tax	27,789	7,000	20,789
Motor vehicle tax	82,141	80,549	1,592
Recreational vehicle tax	1,643	1,661	(18)
16/20M truck tax	23,822	18,375	5,447
Commercial vehicle registration fee	4,318	3,971	347
Watercraft tax	-	463	(463)
Intangible tax	17,795	13,046	4,749
Local alcoholic liquor tax	2,718	1,200	1,518
Local retail sales tax	886,014	300,000	586,014
Neighborhood revitalization	(10,360)	(10,592)	232
Licenses, permits, and fees			
Officers' fees	69,038	48,000	21,038
Transfer from - Motor Vehicle Operating Fund	18,812	20,000	(1,188)
Antique motor vehicle registration fees	3,025	1,000	2,025
Diversion fees	400	2,000	(1,600)
Uses of money and property			
Interest on investments	97,280	20,000	77,280
Tower and other rents	-	1,200	(1,200)
Other			
Dispatch service	46,449	50,672	(4,223)
Emergency management	13,912	8,000	5,912
Reimbursements	43,035	10,000	33,035
Inmate phone commission	-	1,000	(1,000)
Grants and donations	1,858	-	1,858
Miscellaneous	6,380	-	6,380
TOTAL RECEIPTS	2,999,447	2,216,071	783,376

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 53,369	$ 45,000	$ 8,369
Contractual services	739	4,200	(3,461)
Commodities	144	500	(356)
Department total	54,252	49,700	4,552
County Clerk			
Personal services	90,418	81,000	9,418
Contractual services	4,828	5,000	(172)
Commodities	3,324	3,000	324
Capital outlay	-	500	(500)
Department total	98,570	89,500	9,070
County Treasurer			
Personal services	94,830	86,300	8,530
Contractual services	4,488	3,300	1,188
Commodities	2,655	6,000	(3,345)
Department total	101,973	95,600	6,373
County Attorney			
Personal services	103,347	107,000	(3,653)
Contractual services	5,244	14,000	(8,756)
Commodities	2,607	5,500	(2,893)
Capital outlay	-	3,500	(3,500)
Department total	111,198	130,000	(18,802)
Register of Deeds			
Personal services	81,232	82,000	(768)
Contractual services	15,238	13,700	1,538
Commodities	662	2,500	(1,838)
Capital outlay	671	750	(79)
Record preservation	1,377	5,500	(4,123)
Department total	99,180	104,450	(5,270)
Sheriff			
Personal services	505,036	500,000	5,036
Contractual services	56,596	38,000	18,596
Commodities	12,618	35,600	(22,982)
Fuel	26,282	30,000	(3,718)
Capital outlay	8,894	10,000	(1,106)
Training	470	5,500	(5,030)
Department total	609,896	619,100	(9,204)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Communications			
Personal services	$ 280,545	$ 281,848	$ (1,303)
Contractual services	4,113	12,000	(7,887)
Commodities	6,032	2,000	4,032
Capital outlay	-	1,000	(1,000)
Training	886	1,500	(614)
Department total	291,576	298,348	(6,772)
Jail			
Personal services	192,515	200,000	(7,485)
Contractual services	22,578	28,750	(6,172)
Commodities	22,450	22,500	(50)
Capital outlay	2,873	3,000	(127)
Training	1,500	1,500	-
Department total	241,916	255,750	(13,834)
Emergency management			
Personal services	43,637	51,702	(8,065)
Contractual services	2,614	5,000	(2,386)
Commodities	7,366	4,000	3,366
Training	2,596	1,200	1,396
Department total	56,213	61,902	(5,689)
Unified court			
Contractual services	77,377	84,500	(7,123)
Commodities	2,571	3,100	(529)
Capital outlay	10,548	8,400	2,148
Department total	90,496	96,000	(5,504)
Courthouse general			
Personal services	17,827	17,500	327
Contractual services	299,850	264,000	35,850
Other professional services	2,899	15,000	(12,101)
Commodities	21,121	30,000	(8,879)
Capital outlay	3,770	50,000	(46,230)
Drug testing	5,050	6,500	(1,450)
Training	-	1,000	(1,000)
Department total	350,517	384,000	(33,483)
Custodian			
Personal services	73,280	72,000	1,280
Contractual services	649	3,500	(2,851)
Commodities	4,126	4,500	(374)
Capital outlay	389	600	(211)
Department total	78,444	80,600	(2,156)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Election			
Personal services	$ 44,028	$ 50,000	$ (5,972)
Contractual services	26,184	28,000	(1,816)
Commodities	8,045	8,500	(455)
Capital outlay	10,000	10,000	-
Department total	88,257	96,500	(8,243)
Appropriations and other general government			
Area agency on aging	14,600	14,600	-
Area agency on aging - health insurance	14,000	14,000	-
Blair Center for the Arts	5,000	5,000	-
CASA	10,000	10,000	-
Conservation district	37,500	37,500	-
Crossroads RC&D	-	700	(700)
Economic development	35,000	35,000	-
Fair	50,000	50,000	-
Fairground improvements	10,000	10,000	-
Fair - Highbanks	15,000	15,000	-
Historical records	15,000	15,000	-
Juvenile detention	2,039	8,800	(6,761)
Medical Arts building	20,000	20,000	-
Mental health	36,209	36,209	-
OCCK	24,901	24,901	-
Public safety equipment	75,000	75,000	-
Rural Opportunity Zone	15,790	22,500	(6,710)
Tower	12,704	4,000	8,704
Inmate medical expense	-	110,000	(110,000)
Miscellaneous	202,535	-	202,535
Transfer to:			
Capital Improvement Reserve Fund	25,000	-	25,000
Courthouse Security & Improvement Reserve Fund	-	25,000	(25,000)
Total appropriations and other general government	620,278	533,210	87,068
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,892,766	2,894,660	(1,894)
RECEIPTS OVER (UNDER) EXPENDITURES	106,681	(678,589)	785,270
UNENCUMBERED CASH, JANUARY 1	1,193,517	678,589	514,928
UNENCUMBERED CASH, DECEMBER 31	$ 1,300,198	$ -	$ 1,300,198

REPUBLIC COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,280,870	$ 2,254,347	$ 26,523
Delinquent tax	17,397	6,000	11,397
Motor vehicle tax	164,966	161,773	3,193
Recreational vehicle tax	3,299	3,335	(36)
16/20M truck tax	38,265	36,903	1,362
Commercial vehicle registration fee	8,671	7,977	694
Watercraft tax	-	928	(928)
Special highway fuel tax	435,632	451,347	(15,715)
Neighborhood revitalization	(14,543)	(13,856)	(687)
Reimbursements	150,577	155,000	(4,423)
Sale of used equipment and materials	20,025	-	20,025
TOTAL RECEIPTS	3,105,159	3,063,754	41,405
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public works			
Personal services	934,877	1,091,232	(156,355)
Contractual services	110,557	125,000	(14,443)
Commodities	1,707,085	1,100,000	607,085
Capital outlay	414,969	320,000	94,969
Road improvements	-	750,000	(750,000)
Bridge construction	116,433	100,000	16,433
Transfer to - Special Highway Improvement Fund	200,000	-	200,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,483,921	3,486,232	(2,311)
RECEIPTS OVER (UNDER) EXPENDITURES	(378,762)	(422,478)	43,716
UNENCUMBERED CASH, JANUARY 1	630,648	422,478	208,170
UNENCUMBERED CASH, DECEMBER 31	$ 251,886	$ -	$ 251,886

REPUBLIC COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 192,430	$ 189,245	$ 3,185
Delinquent tax	1,193	160	1,033
Motor vehicle tax	10,752	10,541	211
Recreational vehicle tax	215	217	(2)
16/20M truck tax	2,635	2,405	230
Commercial vehicle registration fee	565	520	45
Watercraft tax	-	60	(60)
Neighborhood revitalization	(1,212)	(1,166)	(46)
Reimbursements	300,427	-	300,427
TOTAL RECEIPTS	507,005	201,982	305,023
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public works			
Bridge construction	498,866	516,781	(17,915)
RECEIPTS OVER (UNDER) EXPENDITURES	8,139	(314,799)	322,938
UNENCUMBERED CASH, JANUARY 1	535,086	314,799	220,287
UNENCUMBERED CASH, DECEMBER 31	$ 543,225	$ -	$ 543,225

REPUBLIC COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 71,488	$ 70,646	$ 842
Delinquent tax	407	260	147
Motor vehicle tax	3,570	3,497	73
Recreational vehicle tax	71	72	(1)
16/20M truck tax	788	798	(10)
Commercial vehicle registration fee	188	172	16
Watercraft tax	-	20	(20)
Neighborhood revitalization	(448)	(429)	(19)
TOTAL RECEIPTS	76,064	75,036	1,028
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Conservation and environment			
Personal services	46,058	45,000	1,058
Contractual services	6,310	10,250	(3,940)
Commodities	28,361	22,000	6,361
Capital outlay	-	9,350	(9,350)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	80,729	86,600	(5,871)
RECEIPTS OVER (UNDER) EXPENDITURES	(4,665)	(11,564)	6,899
UNENCUMBERED CASH, JANUARY 1	29,534	11,564	17,970
UNENCUMBERED CASH, DECEMBER 31	$ 24,869	$ -	$ 24,869

REPUBLIC COUNTY, KANSAS

PUBLIC HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 209,749	$ 207,304	$ 2,445
Delinquent tax	1,223	175	1,048
Motor vehicle tax	12,176	11,936	240
Recreational vehicle tax	244	246	(2)
16/20M truck tax	3,028	2,723	305
Commercial vehicle registration fee	640	589	51
Watercraft tax	-	68	(68)
Neighborhood revitalization	(1,323)	(1,353)	30
Grants and reimbursements	443,624	217,000	226,624
TOTAL RECEIPTS	669,361	438,688	230,673
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Personal services	292,944	330,000	(37,056)
Contractual services	58,919	65,000	(6,081)
Commodities	18,850	35,000	(16,150)
Vaccine	161,415	162,500	(1,085)
Capital outlay	9,450	7,500	1,950
Training	23,305	5,000	18,305
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	564,883	605,000	(40,117)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	226,624	(226,624)
TOTALS FOR COMPARISON	564,883	831,624	(266,741)
RECEIPTS OVER (UNDER) EXPENDITURES	104,478	(166,312)	270,790
UNENCUMBERED CASH, JANUARY 1	461,664	166,312	295,352
UNENCUMBERED CASH, DECEMBER 31	$ 566,142	$ -	$ 566,142

REPUBLIC COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,391,998	$ 2,364,194	$ 27,804
Delinquent tax	12,019	4,000	8,019
Motor vehicle tax	99,387	97,464	1,923
Recreational vehicle tax	1,988	2,009	(21)
16/20M truck tax	24,557	22,233	2,324
Commercial vehicle registration fee	5,224	4,806	418
Watercraft tax	-	559	(559)
Neighborhood revitalization	(14,895)	(13,437)	(1,458)
Reimbursements	8,715	-	8,715
TOTAL RECEIPTS	2,528,993	2,481,828	47,165
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Employee benefits			
Health insurance	1,171,650	1,450,000	(278,350)
Social Security	267,399	560,000	(292,601)
KPERS	238,717	270,000	(31,283)
KP&F	207,623	255,000	(47,377)
Workers' compensation insurance	76,520	82,500	(5,980)
Unemployment tax	5,309	8,500	(3,191)
Other insurance	18,198	30,000	(11,802)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,985,416	2,656,000	(670,584)
RECEIPTS OVER (UNDER) EXPENDITURES	543,577	(174,172)	717,749
UNENCUMBERED CASH, JANUARY 1	545,211	174,172	371,039
UNENCUMBERED CASH, DECEMBER 31	$ 1,088,788	$ -	$ 1,088,788

REPUBLIC COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 337,330	$ 333,400	$ 3,930
Delinquent tax	2,087	1,000	1,087
Motor vehicle tax	19,809	19,425	384
Recreational vehicle tax	396	400	(4)
16/20M truck tax	4,426	4,431	(5)
Commercial vehicle registration fee	1,041	958	83
Watercraft tax	-	111	(111)
Neighborhood revitalization	(2,129)	(2,424)	295
Collections for services	358,168	200,000	158,168
Reimbursements and grants	5,197	-	5,197
TOTAL RECEIPTS	726,325	557,301	169,024
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Personal services	573,710	515,000	58,710
Contractual services	26,151	31,000	(4,849)
Commodities	37,871	45,800	(7,929)
Fuel	18,953	15,000	3,953
Capital outlay	5,672	29,700	(24,028)
Equipment maintenance	40,839	28,500	12,339
Public education	1,919	3,000	(1,081)
Training	2,480	500	1,980
Transfer to - Special Ambulance Equipment Fund	80,000	50,000	30,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	787,595	718,500	69,095
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	163,365	(163,365)
TOTALS FOR COMPARISON	787,595	881,865	(94,270)
RECEIPTS OVER (UNDER) EXPENDITURES	(61,270)	(161,199)	99,929
UNENCUMBERED CASH, JANUARY 1	183,495	-	183,495
UNENCUMBERED CASH, DECEMBER 31	$ 122,225	$ (161,199)	$ 283,424

REPUBLIC COUNTY, KANSAS

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	$ 80,000	$ 50,000	$ 30,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Capital outlay	41,537	269,642	(228,105)
RECEIPTS OVER (UNDER) EXPENDITURES	38,463	(219,642)	258,105
UNENCUMBERED CASH, JANUARY 1	260,184	219,642	40,542
UNENCUMBERED CASH, DECEMBER 31	$ 298,647	$ -	$ 298,647

REPUBLIC COUNTY, KANSAS

TRANSPORTATION SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ -	$ -	$ -
Delinquent tax	19	50	(31)
Motor vehicle tax	-	-	-
Recreational vehicle tax	-	-	-
16/20M truck tax	181	-	181
Commercial vehicle registration fee	-	-	-
Watercraft tax	-	-	-
Neighborhood revitalization	-	-	-
Fees and fares	7,560	2,500	5,060
North Central Kansas Transit Council - grant	52,285	20,000	32,285
TOTAL RECEIPTS	60,045	22,550	37,495
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Transportation service			
Personal services	49,329	27,300	22,029
Contractual services	4,006	21,800	(17,794)
Commodities	19,269	8,000	11,269
Training	-	400	(400)
Capital outlay	-	20,000	(20,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	72,604	77,500	(4,896)
RECEIPTS OVER (UNDER) EXPENDITURES	(12,559)	(54,950)	42,391
UNENCUMBERED CASH, JANUARY 1	135,932	103,884	32,048
UNENCUMBERED CASH, DECEMBER 31	$ 123,373	$ 48,934	$ 74,439

REPUBLIC COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 123,733	$ 122,384	$ 1,349
Delinquent tax	701	300	401
Motor vehicle tax	6,032	5,912	120
Recreational vehicle tax	121	122	(1)
16/20M truck tax	1,470	1,349	121
Commercial vehicle registration fee	317	292	25
Watercraft tax	-	34	(34)
Neighborhood revitalization	(775)	(750)	(25)
Reimbursements	2,822	500	2,322
TOTAL RECEIPTS	134,421	130,143	4,278
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
General government			
Personal services	119,465	128,000	(8,535)
Contractual services	15,198	14,000	1,198
Commodities	8,513	6,000	2,513
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	143,176	148,000	(4,824)
RECEIPTS OVER (UNDER) EXPENDITURES	(8,755)	(17,857)	9,102
UNENCUMBERED CASH, JANUARY 1	37,809	17,857	19,952
UNENCUMBERED CASH, DECEMBER 31	$ 29,054	$ -	$ 29,054

REPUBLIC COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 96,215	$ 94,620	$ 1,595
Delinquent tax	598	50	548
Motor vehicle tax	5,376	5,270	106
Recreational vehicle tax	107	109	(2)
16/20M truck tax	1,318	1,202	116
Commercial vehicle registration fee	283	260	23
Watercraft tax	-	30	(30)
Neighborhood revitalization	(606)	(583)	(23)
TOTAL RECEIPTS	103,291	100,958	2,333
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvement			
Building improvements and equipping	178,911	547,120	(368,209)
RECEIPTS OVER (UNDER) EXPENDITURES	(75,620)	(446,162)	370,542
UNENCUMBERED CASH, JANUARY 1	426,581	446,162	(19,581)
UNENCUMBERED CASH, DECEMBER 31	$ 350,961	$ -	$ 350,961

REPUBLIC COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 551,023	$ 544,648	$ 6,375
Delinquent tax	3,085	450	2,635
Motor vehicle tax	29,787	29,210	577
Recreational vehicle tax	596	602	(6)
16/20M truck tax	5,682	6,663	(981)
Commercial vehicle registration fee	1,566	1,440	126
Watercraft tax	-	168	(168)
Neighborhood revitalization	(3,465)	(3,339)	(126)
TOTAL RECEIPTS	588,274	579,842	8,432
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Appropriation	582,000	582,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	6,274	(2,158)	8,432
UNENCUMBERED CASH, JANUARY 1	29,930	2,158	27,772
UNENCUMBERED CASH, DECEMBER 31	$ 36,204	$ -	$ 36,204

REPUBLIC COUNTY, KANSAS

HOSPITAL SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Local retail sales tax	$ 1,427,349	$ 1,450,000	$ (22,651)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	1,180,649	1,450,000	(269,351)
RECEIPTS OVER (UNDER) EXPENDITURES	246,700	-	246,700
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ 246,700	$ -	$ 246,700

REPUBLIC COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 5,199	$ 2,400	$ 2,799
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Alcohol and drug abuse programs	1,500	11,999	(10,499)
RECEIPTS OVER (UNDER) EXPENDITURES	3,699	(9,599)	13,298
UNENCUMBERED CASH, JANUARY 1	12,055	9,599	2,456
UNENCUMBERED CASH, DECEMBER 31	$ 15,754	$ -	$ 15,754

REPUBLIC COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 2,718	$ 1,500	$ 1,218
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Culture and recreation			
Contractual services	-	10,900	(10,900)
RECEIPTS OVER (UNDER) EXPENDITURES	2,718	(9,400)	12,118
UNENCUMBERED CASH, JANUARY 1	11,916	9,400	2,516
UNENCUMBERED CASH, DECEMBER 31	$ 14,634	$ -	$ 14,634

REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 36,832	$ 36,774	$ 58
Delinquent tax	-	-	-
Motor vehicle tax	963	803	160
Recreational vehicle tax	18	21	(3)
16/20M truck tax	792	701	91
Commercial vehicle registration fee	19	11	8
Watercraft tax	-	32	(32)
TOTAL RECEIPTS	38,624	38,342	282
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Fire protection - appropriation	38,624	38,342	282
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -	$ -

REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 11,171	$ 11,252	$ (81)
Delinquent tax	-	433	(433)
Motor vehicle tax	368	14	354
Recreational vehicle tax	10	253	(243)
16/20M truck tax	349	-	349
Watercraft tax	-	2	(2)
TOTAL RECEIPTS	11,898	11,954	(56)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Fire protection - appropriation	11,898	11,954	(56)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -	$ -

REPUBLIC COUNTY, KANSAS

REPUBLIC COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 62,994	$ 60,000	$ 2,994
Interest on idle funds	58	200	(142)
TOTAL RECEIPTS	63,052	60,200	2,852
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Equipment and maintenance	74,874	113,304	(38,430)
RECEIPTS OVER (UNDER) EXPENDITURES	(11,822)	(53,104)	41,282
UNENCUMBERED CASH, JANUARY 1	49,157	53,104	(3,947)
UNENCUMBERED CASH, DECEMBER 31	$ 37,335	$ -	$ 37,335

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

Schedule 2-19
Page 1 of 5

	Special Highway Improvement	Special Road Equipment	RCD Revolving Loan - Original	RCD Revolving Loan - KDOC	Solid Waste Reserve	HiBank Wind Contribution	Republic County Housing Program
RECEIPTS							
Loan repayments and application fees	$ -	$ -	$ 76,573	$ 113,826	$ -	$ -	$ -
Contributions	-	-	-	-	-	745,758	-
Grants and donations	-	-	-	-	-	-	400,000
Reimbursements	-	-	-	-	-	955,603	-
Interest earned	-	-	167	896	-	-	-
Transfer from:							
HiBank Wind Contribution Fund	-	-	-	-	-	-	200,000
Road and Bridge Fund	200,000	-	-	-	-	-	-
TOTAL RECEIPTS	200,000	-	76,740	114,722	-	1,701,361	600,000
EXPENDITURES AND TRANSFERS							
Road improvements	26,701	-	-	-	-	-	-
Contractual services	-	-	-	-	-	1,022,471	-
Capital outlay	-	88,000	-	-	-	-	-
Windfarm distributions	-	-	-	-	-	403,331	-
Housing incentive payments	-	-	-	-	-	-	400,000
Loans	-	-	145,000	-	-	-	-
Administrative costs	-	-	10	3,939	-	-	-
Transfer to - Republic County Housing Program Fund	-	-	-	-	-	200,000	-
TOTAL EXPENDITURES AND TRANSFERS	26,701	88,000	145,010	3,939	-	1,625,802	400,000
RECEIPTS OVER (UNDER) EXPENDITURES	173,299	(88,000)	(68,270)	110,783	-	75,559	200,000
UNENCUMBERED CASH, JANUARY 1	925,805	88,496	125,975	492,180	75,000	1,170,057	-
UNENCUMBERED CASH, DECEMBER 31	$ 1,099,104	$ 496	$ 57,705	$ 602,963	$ 75,000	$ 1,245,616	$ 200,000

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

Schedule 2-19
Page 2 of 5

	Motor Vehicle Operating	Equipment Reserve	Capital Improvement Reserve	Courthouse Security & Improvement Reserve	RCED Special Project	Ambulance Memorial	Health Memorial	Walk to School
RECEIPTS								
Fees	$ 49,388	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grants and donations	-	-	-	-	5,000	850	-	-
Transfer from - General Fund	-	-	25,000	-	-	-	-	-
TOTAL RECEIPTS	49,388	-	25,000	-	5,000	850	-	-
EXPENDITURES AND TRANSFERS								
Personal services	32,990	-	-	-	-	-	-	-
Supplies and services	2,955	-	-	-	-	-	-	-
Capital outlay	-	113,830	-	-	-	-	-	-
Capital improvements	-	-	214,185	-	-	-	-	-
Program expenditures	-	-	-	-	10,410	1,429	960	791
Transfer to - General Fund	18,812	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	54,757	113,830	214,185	-	10,410	1,429	960	791
RECEIPTS OVER (UNDER) EXPENDITURES	(5,369)	(113,830)	(189,185)	-	(5,410)	(579)	(960)	(791)
UNENCUMBERED CASH, JANUARY 1	17,224	640,316	220,096	19,630	12,316	1,487	4,098	791
UNENCUMBERED CASH, DECEMBER 31	$ 11,855	$ 526,486	$ 30,911	$ 19,630	$ 6,906	$ 908	$ 3,138	$ -

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

	P.A.T.F.	Worthless Check Trust	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Drug Dog	Special Gun Permit	Registered Offender
RECEIPTS								
Fees	$ 1,700	$ 10	$ 8,890	$ 2,223	$ 2,223	$ -	$ 423	$ 1,340
Donations	-	-	-	-	-	16,653	-	-
Interest	-	-	77	17	6	-	-	-
TOTAL RECEIPTS	1,700	10	8,967	2,240	2,229	16,653	423	1,340
EXPENDITURES AND TRANSFERS								
Supplies and services	-	-	808	-	-	-	-	-
Capital outlay	-	-	-	7,492	2,122	19,536	-	-
TOTAL EXPENDITURES AND TRANSFERS	-	-	808	7,492	2,122	19,536	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,700	10	8,159	(5,252)	107	(2,883)	423	1,340
UNENCUMBERED CASH, JANUARY 1	19,871	8,723	42,859	13,758	3,922	3,698	127	1,267
UNENCUMBERED CASH, DECEMBER 31	$ 21,571	$ 8,733	$ 51,018	$ 8,506	$ 4,029	$ 815	$ 550	$ 2,607

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

	LATCF Grant	American Rescue Plan Act	Opioid Program
RECEIPTS			
State of Kansas - Opioid Settlement	$ -	$ -	$ 8,677
Grants	50,000	-	-
Transfer from - American Rescue Plan Act Fund	50,000	-	-
TOTAL RECEIPTS	100,000	-	8,677
EXPENDITURES AND TRANSFERS			
Contractual services	1,946	608,623	-
Transfer to - LATCF Grant Fund	-	50,000	-
TOTAL EXPENDITURES AND TRANSFERS	1,946	658,623	-
RECEIPTS OVER (UNDER) EXPENDITURES	98,054	(658,623)	8,677
UNENCUMBERED CASH, JANUARY 1	-	855,320	-
UNENCUMBERED CASH, DECEMBER 31	$ 98,054	$ 196,697	$ 8,677

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
NORTH CENTRAL KANSAS FREE FAIR ASSOCIATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

RECEIPTS	
Republic County - appropriation	$ 60,000
Sponsorships and donations	7,706
Premium book advertisements	3,300
Rentals	9,083
Entry fees	425
Fundraising and other sales	4,514
Carnival receipts	43,583
Miscellaneous	1,679
TOTAL RECEIPTS	130,290
EXPENDITURES	
Premiums	6,527
Awards	3,994
Advertising	6,637
Board and superintendents' expenses	3,307
Entertainment and special attractions	36,232
Stage equipment rent and expense	800
Premium book expense	4,310
Repairs, improvements, and building supplies	52,075
Buildings and grounds preparation	1,550
Maintenance and cleaning	1,452
Sanitation services	4,780
Utilities	11,191
Supervisors, judges, clerks, and other labor	20,660
Taxes	3,620
Office supplies and postage	2,236
Telephone	1,013
Miscellaneous	1,932
TOTAL EXPENDITURES	162,316
RECEIPTS OVER (UNDER) EXPENDITURES	(32,026)
UNENCUMBERED CASH, JANUARY 1	43,458
UNENCUMBERED CASH, DECEMBER 31	$ 11,432

REPUBLIC COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 333,048	$ 305,000	$ 28,048
Special assessments	6,937	7,500	(563)
TOTAL RECEIPTS	339,985	312,500	27,485
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Sanitation			
Personal services	72,061	63,000	9,061
Contractual services	22,638	30,000	(7,362)
Commodities	1,734	29,221	(27,487)
Fuel	9,632	4,500	5,132
Capital outlay	2,094	30,000	(27,906)
Landfill tonnage fees	220,167	240,000	(19,833)
Miscellaneous	70	3,950	(3,880)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	328,396	400,671	(72,275)
RECEIPTS OVER (UNDER) EXPENDITURES	11,589	(88,171)	99,760
UNENCUMBERED CASH, JANUARY 1	191,522	88,171	103,351
UNENCUMBERED CASH, DECEMBER 31	$ 203,111	$ -	$ 203,111

REPUBLIC COUNTY, KANSAS

FUEL CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-21

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Reimbursements	$ 309,215	$ 440,000	$ (130,785)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Fuel	248,751	415,000	(166,249)
Repairs and maintenance	19,913	30,000	(10,087)
Miscellaneous	-	43,080	(43,080)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	268,664	488,080	(219,416)
RECEIPTS OVER (UNDER) EXPENDITURES	40,551	(48,080)	88,631
UNENCUMBERED CASH, JANUARY 1	77,184	48,080	29,104
UNENCUMBERED CASH, DECEMBER 31	$ 117,735	$ -	$ 117,735

REPUBLIC COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2023

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Advance tax	$ 200	$ 2,248	$ 2,226	$ 222
Ad valorem property tax				
Current tax	12,114,287	16,287,940	16,628,294	11,773,933
Neighborhood revitalization	-	105,394	105,394	-
Intangibles tax	17,624	19,274	21,343	15,555
Redemptions	67,690	94,227	86,811	75,106
Tax foreclosure sale	-	1,200	-	1,200
Delinquent				
Personal property tax	3,083	14,819	15,125	2,777
16/20M truck tax	892	2,589	3,457	24
Watercraft tax	69	-	69	-
Motor vehicle tax	130,249	926,930	890,118	167,061
Recreational vehicle tax	2,334	16,320	15,925	2,729
Escrow tax	(6,139)	18,023	8,581	3,303
16/20M truck tax	123,938	179,904	172,297	131,545
TOTAL DISTRIBUTABLE FUNDS	12,454,227	17,668,868	17,949,640	12,173,455
STATE FUNDS				
Educational building	-	100,908	100,908	-
Institutional building	-	54,937	54,937	-
Game licenses and park permits	3	7,352	7,352	3
Driver license fees	-	6,448	6,448	-
Motor vehicle licenses	208	608,367	607,449	1,126
Sales and compensating tax	84,409	603,338	627,235	60,512
Heritage trust	723	4,445	4,093	1,075
TOTAL STATE FUNDS	85,343	1,385,795	1,408,422	62,716
SUBDIVISION FUNDS				
Cities	-	1,322,940	1,322,940	-
Townships	-	32,765	32,765	-
School districts	-	5,182,507	5,182,507	-
Cemeteries	-	126,174	126,174	-
Central Kansas Library	-	104,870	104,870	-
Hillcrest Library district	-	29,864	29,864	-
River Valley Extension District No. 4	-	181,491	181,491	-
Irrigation districts	-	1,891,893	1,891,893	-
Watershed districts	-	72	72	-
Drainage districts	-	1,478	1,478	-
Fire Districts No. 3-12	-	173,671	173,671	-
TOTAL SUBDIVISION FUNDS	-	9,047,725	9,047,725	-
OTHER AGENCY FUNDS				
Payroll clearing	843	-	-	843
Flexible Benefits	-	80,815	73,685	7,130
Unclaimed legacy	108	-	-	108
Hospital revenue bond debt service	27,795	54,337	52,545	29,587
L.E.P.C.	528	-	-	528
Long and short	-	240	-	240
Change Checks	9,497	17,237	27,817	(1,083)
Law Library	22,511	5,777	-	28,288
TOTAL OTHER AGENCY FUNDS	61,282	158,406	154,047	65,641
TOTAL ALL AGENCY FUNDS	$ 12,600,852	$ 28,260,794	$ 28,559,834	$ 12,301,812