# MITCHELL COUNTY, KANSAS

# DECEMBER 31, 2023



MITCHELL COUNTY, KANSAS

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# INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Mitchell County, Kansas

## Report on the Audit of the Financial Statements

### Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Mitchell 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—Summary of Significant Accounting Policies 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.

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, 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County, as of and for the year ended December 31, 2022, not presented herein, and have issued our report thereon dated August 29, 2023, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link https:admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023, (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.




Certified Public Accountants

Hutchinson, Kansas
August 28, 2024

MITCHELL 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 Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| General Fund | $ 3,869,337 | $ 4,679,053 | $ 5,017,806 | $ 3,530,584 | $ 42,710 | $ 3,573,294 |
| Special Purpose Funds | | | | | | |
| Road and Bridge | 808,781 | 3,669,019 | 3,735,777 | 742,023 | 63 | 742,086 |
| Special Bridge | 296,121 | 107,521 | 234,972 | 168,670 | - | 168,670 |
| Noxious Weed | 59,997 | 204,436 | 211,007 | 53,426 | 381 | 53,807 |
| Noxious Weed Capital Outlay | 177,568 | - | 19,143 | 158,425 | - | 158,425 |
| Ambulance Service | 245,739 | 1,684,798 | 1,814,919 | 115,618 | 8,047 | 123,665 |
| Ambulance Special Equipment | 503,549 | 208,897 | 102,667 | 609,779 | - | 609,779 |
| Conservation | 5,439 | 28,753 | 30,000 | 4,192 | - | 4,192 |
| Services for Elderly | 12,884 | 97,891 | 99,507 | 11,268 | - | 11,268 |
| Hospital Maintenance | 17,155 | 200,775 | 203,050 | 14,880 | - | 14,880 |
| Fair Building | 5,032 | 18,259 | 21,000 | 2,291 | - | 2,291 |
| County Health | 302,366 | 1,018,186 | 924,596 | 395,956 | 9,355 | 405,311 |
| County Health Capital Outlay | 314,764 | 50,000 | 191,477 | 173,287 | - | 173,287 |
| Mental Health | - | 55,839 | 55,839 | - | - | - |
| OCCK | - | 57,519 | 57,519 | - | - | - |
| Election Expense | 13,731 | 42,076 | 54,607 | 1,200 | 1,016 | 2,216 |
| Employee Benefits | - | 72,681 | 72,681 | - | - | - |
| Historical Museum | 5,647 | 69,374 | 70,000 | 5,021 | - | 5,021 |
| Special Reappraisal | 105,885 | 312,111 | 342,086 | 75,910 | 713 | 76,623 |
| Special Reappraisal Equipment | 138,131 | - | 20,000 | 118,131 | - | 118,131 |
| Alcohol Treatment | - | 16,839 | 16,839 | - | - | - |
| 911 | 1,514 | - | 1,128 | 386 | 25 | 411 |
| Emergency 911 | 3,371 | - | - | 3,371 | - | 3,371 |
| Mitchell 911 | 64,121 | 63,673 | 60,587 | 67,207 | - | 67,207 |
| Courthouse Technology | (2,324) | 100,000 | 77,732 | 19,944 | - | 19,944 |

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

MITCHELL 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 Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| Special Purpose Funds (continued) | | | | | | |
| Courthouse Renovation | $ 19,889 | $ - | $ - | $ 19,889 | $ - | $ 19,889 |
| Election Technology | 20,769 | 23,000 | 14,402 | 29,367 | 1,832 | 31,199 |
| Transient Guest Tax | - | 48,262 | 48,262 | - | - | - |
| Special Highway Improvement | 1,758,442 | 150,000 | 42,000 | 1,866,442 | - | 1,866,442 |
| Special Equipment and Machinery | 667,657 | 522,284 | - | 1,189,941 | - | 1,189,941 |
| Special Road and Bridge | 887,639 | 50,000 | 885,419 | 52,220 | - | 52,220 |
| Ambulance Capital Outlay | 248,259 | 184,948 | 56,881 | 376,326 | - | 376,326 |
| Rescue Squad Capital Outlay | 80,399 | 18,612 | 9,727 | 89,284 | - | 89,284 |
| Crime Victims Restitution | 15,732 | 700 | - | 16,432 | - | 16,432 |
| Treasurer and Register of Deeds Office | - | - | - | - | - | - |
| Special Motor Vehicle | 117,749 | 1,722,166 | 1,700,377 | 139,538 | - | 139,538 |
| Concealed Weapon Permit | 14,157 | 228 | - | 14,385 | - | 14,385 |
| Registered Offender | 24,400 | 2,300 | - | 26,700 | - | 26,700 |
| Drug Seizure | 5,581 | - | 1,599 | 3,982 | - | 3,982 |
| County Clerk Technology | 15,925 | 2,047 | 980 | 16,992 | - | 16,992 |
| Register of Deeds Technology | 130,019 | 8,431 | - | 138,450 | - | 138,450 |
| County Treasurer Technology | 16,392 | 2,047 | - | 18,439 | - | 18,439 |
| Worthless Check Assessment | 14,516 | 100 | - | 14,616 | - | 14,616 |
| Prosecuting Attorney Training | 6,499 | 549 | 345 | 6,703 | - | 6,703 |
| SEED & LATCF Grant | - | 109,375 | 66,648 | 42,727 | - | 42,727 |
| ARPA Grant | 210,191 | 1,533 | 15,682 | 196,042 | - | 196,042 |
| Trust Funds | | | | | | |
| Carol Fleming Reward | 8,627 | - | - | 8,627 | - | 8,627 |
| County Health Memorial | 5,363 | - | - | 5,363 | - | 5,363 |
| Bond and Interest Fund | | | | | | |
| Public Building Commission - Bond and Interest | - | 942,325 | 942,325 | - | - | - |
| Business Fund | | | | | | |
| Solid Waste | 210,414 | 456,716 | 427,975 | 239,155 | - | 239,155 |
| TOTAL FINANCIAL REPORTING ENTITY | $ 11,427,427 | $ 17,003,323 | $ 17,647,561 | $ 10,783,189 | $ 64,142 | $ 10,847,331 |

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

MITCHELL COUNTY, KANSAS

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



| | |
|---|---|
| COMPOSITION OF CASH | |
| Checking accounts | $ 1,855,595 |
| Money Market accounts | 19,037,819 |
| Certificates of deposit | 2,048,639 |
| Cash and cash items | 506,953 |
| | 23,449,006 |
| Other accounts | |
| Checking | |
| Jail Commissary | 61,785 |
| District Court Law Library | 13,069 |
| County Attorney | 20,721 |
| ACH Deposit | |
| Ambulance | 24,811 |
| Health | 13,250 |
| Treasurer | 24 |
| | 133,660 |
| TOTAL CASH | 23,582,666 |
| AGENCY FUNDS PER SCHEDULE 3 | (12,735,335) |
| TOTAL FINANCIAL REPORTING ENTITY | $ 10,847,331 |

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

MITCHELL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

## NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Financial Reporting Entity

Mitchell 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 its related municipal entity, the Mitchell County Public Building Commission, but does not include the related municipal entity, the Mitchell County Hospital.

#### Mitchell County Public Building Commission

The Mitchell County Public Building Commission (MCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate seven-member board, appointed by the Mitchell County Board of County Commissioners. The MCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The MCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the MCPBC lease. The MCPBC has no power to levy taxes, and revenue bonds issued by the MCPBC are not included in any legal debt limitations of the operating governmental entity. The MCPBC does not issue a separate financial statement, as it has only one fund that is reflected in this financial statement.

#### Mitchell County Hospital

The Mitchell County Hospital Board operates the Mitchell 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 were utilized in recording the financial activities of the County for the year of 2023:

#### General Fund

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

#### Special Purpose Funds

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

Trust Funds

Used to report assets held in trust for the benefit of the municipal financial reporting entity.

Bond and Interest Fund

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

Business Fund

Funds financed in whole or in part by fees charged to users for the goods or services.

Agency Funds

Used 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 regulatory 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 the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing for the 2023 budget.

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. No budgets were amended 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 trust funds and certain special purpose funds. 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. Only 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 are assessed interest as prescribed 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. At least 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 such 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.

K.S.A. 12-1675 authorizes the County to invest monies 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 United States 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 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—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

## NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. The 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 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 or deposit guaranty bonds coverage.

At December 31, 2023, the County's carrying amount of deposits was $23,075,713 and the bank balance was $24,096,993. The bank balance was held by four banks, with one bank holding 85% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $2,648,338 is covered by FDIC insurance and $21,448,655 was collateralized with securities held by the pledging financial institutions' agents in the County's name. At December 31, 2023, $1,140,152 of the FDIC insurance coverage was through the Certificate of Deposit Account Registry Service.

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 is allowed to invest in funds in U.S. obligations, KMIP, and temporary notes of the County. At year end, 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 and monies in the Kansas Municipal Investment Pool are diverse according to the policies of the investment pool.

## NOTE 4—LEASES

Mitchell County Hospital

The County receives rental payments from the Mitchell County Hospital for the repayment of revenue bonds, which were used for hospital improvements. During the year ended December 31, 2023, the County received rental payments in the amount of $942,325.

Future minimum rentals receivable on the lease in the aggregate and for each of the next five years are as follows:

| Year | Rentals |
|---|---|
| 2024 | $ 948,025 |
| 2025 | 864,175 |
| 2026 | 870,294 |
| 2027 | 874,500 |
| 2028 | 876,731 |
| Thereafter | 208,675 |
| | $ 4,642,400 |

## NOTE 5—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity |
|---|---|---|---|---|
| Revenue Bonds | | | | |
| Mitchell County Public Building Commission | | | | |
| Series 2014 Refunding Hospital Improvement | 2.00%-3.75% | 05/31/14 | $ 6,015,000 | 03/01/29 |
| Series 2016 Refunding Hospital Improvement | 3.00% | 08/01/16 | 3,815,000 | 03/01/29 |
| Finance Leases | | | | |
| Sheriff patrol vehicle | 4.95% | 12/29/22 | 49,789 | 12/29/25 |

All equipment and building improvements under finance leases have been pledged to secure the payment of those leases.

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

| Issue | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|
| Revenue Bonds | | | | | |
| Mitchell County Public Building Commission | | | | | |
| Series 2014 Refunding | | | | | |
| Hospital Improvement | $ 2,610,000 | $ - | $ 425,000 | $ 2,185,000 | $ 79,225 |
| Series 2016 Refunding | | | | | |
| Hospital Improvement | 2,455,000 | - | 370,000 | 2,085,000 | 68,100 |
| Total Revenue Bonds | 5,065,000 | - | 795,000 | 4,270,000 | 147,325 |
| Finance Leases | | | | | |
| Ambulance | 35,904 | - | 35,904 | - | 1,240 |
| Sheriff patrol vehicle | 49,789 | - | 15,790 | 33,999 | 2,485 |
| Total Finance Leases | 85,693 | - | 51,694 | 33,999 | 3,725 |
| Total Debt | $ 5,150,693 | $ - | $ 846,694 | $ 4,303,999 | $ 151,050 |

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

| Revenue Bonds | Principal | Interest |
|---|---|---|
| 2024 | $ 825,000 | $ 123,025 |
| 2025 | 765,000 | 99,175 |
| 2026 | 795,000 | 75,294 |
| 2027 | 825,000 | 49,500 |
| 2028 | 855,000 | 21,731 |
| 2029 | 205,000 | 3,675 |
| | $ 4,270,000 | $ 372,400 |

| Finance Leases | Principal | Interest |
|---|---|---|
| 2024 | $ 16,587 | $ 1,688 |
| 2025 | 17,412 | 862 |
| | $ 33,999 | $ 2,550 |

NOTE 6—CONDUIT DEBT OBLIGATIONS

The County is authorized to issue Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding Industrial Revenue Bonds at December 31, 2023, included the following:

| Entity | Issue Date | Maturity Date | Amount |
|---|---|---|---|
| AGCO Corporation | 12/18/14 | 12/31/24 | $ 16,600,000 |

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and 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. 79-49,210 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. 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% for the year ended December 31, 2023. Contributions to the pension plan from the County for KPERS were $359,201 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 for KPERS was $4,071,236. 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—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section (IRC) 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

## NOTE 9—OTHER LONG-TERM LIABILITIES

### Compensated Absences

All employees of the County, except temporary employees accumulate vacation leave at varying rates depending on their years of service and their position. An employee can carry over to the new year varying amounts of accumulated vacation leave. Employees are paid for accumulated vacation leave upon termination or retirement, up to a maximum of 30 days.

All employees of the County, except temporary employees accumulate sick leave at one day per month. There is no limit on the amount of sick leave, which can be accumulated. This time can be used only for illnesses and is not paid out to employees when they leave or retire.

The costs of accumulated vacation leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated vacation leave as of December 31, 2023, is $286,187.

### 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 the Kansas Public Employees Retirement System (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 10—INTERFUND TRANSFERS

Interfund transfers for the County during 2023 were as follows:

| From Fund | To Fund | Authority | Amount |
|---|---|---|---|
| Special Motor Vehicle | General | K.S.A. 8-145 | $ 77,021 |
| General | Road and Bridge | K.S.A. 12-196 | 120,000 |
| General | Courthouse Technology | K.S.A. 19-119 | 100,000 |
| General | Solid Waste | Budget | 100,000 |
| Road and Bridge | Special Highway Improvement | K.S.A. 68-590 | 150,000 |
| Road and Bridge | Special Equipment and Machinery | K.S.A. 68-141g | 400,000 |
| Road and Bridge | Special Road and Bridge | K.S.A. 19-120 | 50,000 |
| Ambulance | Ambulance Special Equipment | K.S.A. 12-110d | 184,365 |
| Ambulance | Ambulance Capital Outlay | K.S.A. 19-120 | 184,365 |
| Ambulance | Rescue Squad Capital Outlay | K.S.A. 19-119 | 18,512 |
| County Health | County Health Capital Outlay | K.S.A. 65-204 | 50,000 |
| Election | Election Technology | K.S.A. 19-119 | 23,000 |
| Special Reappraisal Equipment | Special Reappraisal | K.S.A. 19-119 | 20,000 |

NOTE 11—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general and workers' compensation insurance at a cost it considered 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 agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and 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.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage as well as health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there were no significant reductions in coverage during the past fiscal year.

NOTE 12—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal or state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

Property Tax Refund

On May 12, 2014, the County signed an agreement to refund property taxes that were overpaid by a taxpayer for previous years. The refund in the amount of $231,029 is to be repaid over a ten-year period. Total payments for the year ended December 31, 2023, were $23,102, which was the final payment.

Neighborhood Revitalization

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2023, the County's share of the tax rebates totaled $277,522.

MITCHELL COUNTY, KANSAS

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

Schedule 1

| Funds | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) | |
|---|---|---|---|---|---|---|
| General Fund | $ 6,223,385 | $ - | $ 6,223,385 | $ 5,017,806 | $ (1,205,579) | |
| Special Purpose Funds | | | | | | |
| Road and Bridge | 3,792,740 | 145,118 | 3,937,858 | 3,735,777 | (202,081) | |
| Special Bridge | 286,150 | - | 286,150 | 234,972 | (51,178) | |
| Noxious Weed | 304,851 | - | 304,851 | 211,007 | (93,844) | |
| Noxious Weed Capital Outlay | 174,169 | - | 174,169 | 19,143 | (155,026) | |
| Ambulance Service | 1,771,871 | 43,049 | 1,814,920 | 1,814,919 | (1) | |
| Ambulance Special Equipment | 131,475 | - | 131,475 | 102,667 | (28,808) | |
| Conservation | 30,000 | - | 30,000 | 30,000 | - | |
| Services for Elderly | 152,248 | - | 152,248 | 99,507 | (52,741) | |
| Hospital Maintenance | 203,050 | - | 203,050 | 203,050 | - | |
| Fair Building | 31,000 | - | 31,000 | 21,000 | (10,000) | |
| County Health | 957,551 | 73,730 | 1,031,281 | 924,596 | (106,685) | |
| County Health Capital Outlay | 244,764 | - | 244,764 | 191,477 | (53,287) | |
| Mental Health | 54,071 | - | 54,071 | 55,839 | 1,768 | * |
| OCCK | 55,723 | - | 55,723 | 57,519 | 1,796 | * |
| Election Expense | 53,500 | - | 53,500 | 54,607 | 1,107 | |
| Employee Benefits | 70,000 | 2,681 | 72,681 | 72,681 | - | |
| Historical Museum | 70,000 | - | 70,000 | 70,000 | - | |
| Special Reappraisal | 322,745 | 5,340 | 328,085 | 342,086 | 14,001 | |
| Special Reappraisal Equipment | 133,131 | - | 133,131 | 20,000 | (113,131) | |
| Alcohol Treatment | 13,336 | - | 13,336 | 16,839 | 3,503 | |
| 911 | 1,514 | - | 1,514 | 1,128 | (386) | |
| Emergency 911 | 101 | - | 101 | - | (101) | |
| Mitchell 911 | 116,143 | - | 116,143 | 60,587 | (55,556) | |
| Courthouse Technology | 102,623 | - | 102,623 | 77,732 | (24,891) | |
| Courthouse Renovation | 175,846 | - | 175,846 | - | (175,846) | |
| Election Technology | 20,000 | - | 20,000 | 14,402 | (5,598) | |
| Transient Guest Tax | 40,000 | - | 40,000 | 48,262 | 8,262 | |
| Business Fund | | | | | | |
| Solid Waste | 525,950 | - | 525,950 | 427,975 | (97,975) | |

* Not subject to budget law limitations.

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-1
Page 1 of 4

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Taxes | $ 4,604,969 | $ 4,335,912 | $ 3,962,698 | $ 373,214 |
| Licenses and fees | 80,748 | 111,882 | 51,000 | 60,882 |
| Use of money | 41,779 | 170,634 | 30,000 | 140,634 |
| Grants | - | 5,000 | - | 5,000 |
| Other | (5) | (21,396) | - | (21,396) |
| Transfers in | 71,742 | 77,021 | 30,000 | 47,021 |
| TOTAL RECEIPTS | 4,799,233 | 4,679,053 | $ 4,073,698 | $ 605,355 |
| EXPENDITURES | | | | |
| County Commission | 167,304 | 187,048 | $ 167,565 | $ 19,483 |
| County Clerk | 238,412 | 256,837 | 250,022 | 6,815 |
| County Treasurer | 410,521 | 447,646 | 496,643 | (48,997) |
| County Attorney | 336,858 | 344,923 | 364,957 | (20,034) |
| Register of Deeds | 152,230 | 164,815 | 192,408 | (27,593) |
| Sheriff | 1,732,654 | 1,883,575 | 2,639,855 | (756,280) |
| Clerk of District Court | 101,041 | 130,766 | 125,650 | 5,116 |
| Courthouse (general expenses) | 343,184 | 324,529 | 436,920 | (112,391) |
| Dispatcher | 521,574 | 529,109 | 592,405 | (63,296) |
| Emergency management | 108,773 | 130,278 | 120,881 | 9,397 |
| GIS | 84,650 | 94,204 | 92,489 | 1,715 |
| Information technology | 41,547 | 75,715 | 69,861 | 5,854 |
| Appropriations | 114,128 | 102,719 | 108,729 | (6,010) |
| Transfers out | 320,000 | 320,000 | 370,000 | (50,000) |
| Other | 28,918 | 25,642 | 195,000 | (169,358) |
| TOTAL EXPENDITURES | 4,701,794 | 5,017,806 | $ 6,223,385 | $ (1,205,579) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 97,439 | (338,753) | | |
| UNENCUMBERED CASH, BEGINNING | 3,771,898 | 3,869,337 | | |
| UNENCUMBERED CASH, ENDING | $ 3,869,337 | $ 3,530,584 | | |

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)



| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| TAXES | | | | |
| Ad valorem property tax | $ 3,318,898 | $ 3,061,475 | $ 3,009,070 | $ 52,405 |
| Delinquent tax | 74,294 | 95,309 | - | 95,309 |
| Interest and charges on delinquent taxes | 89,735 | 36,747 | 40,000 | (3,253) |
| Motor vehicle tax | 273,640 | 292,238 | 283,650 | 8,588 |
| Commercial vehicle fees | 26,683 | 31,366 | 29,778 | 1,588 |
| Recreational vehicle tax | 5,132 | 5,343 | 5,397 | (54) |
| 16/20M vehicle tax | 35,033 | 31,607 | 32,897 | (1,290) |
| Watercraft tax | 3,770 | 4,772 | 4,005 | 767 |
| County-wide sales tax | 842,884 | 852,281 | 650,000 | 202,281 |
| Intangible tax | 23,927 | 23,161 | 20,318 | 2,843 |
| Neighborhood revitalization | (89,027) | (98,387) | (112,417) | 14,030 |
| TOTAL TAXES | 4,604,969 | 4,335,912 | 3,962,698 | 373,214 |
| LICENSES AND FEES | | | | |
| Officers' fees | 77,879 | 107,237 | 50,000 | 57,237 |
| Diversion fees | 2,869 | 4,645 | 1,000 | 3,645 |
| TOTAL LICENSES AND FEES | 80,748 | 111,882 | 51,000 | 60,882 |
| USE OF MONEY | | | | |
| Interest on investments | 41,779 | 170,634 | 30,000 | 140,634 |
| GRANTS | - | 5,000 | - | 5,000 |
| OTHER | | | | |
| Other | 7,724 | 11,344 | - | 11,344 |
| Unclaimed ACH | (7,729) | (32,740) | - | (32,740) |
| TOTAL OTHER | (5) | (21,396) | - | (21,396) |
| TRANSFERS IN | | | | |
| Transfer from - Special Motor Vehicle Fund | 71,742 | 77,021 | 30,000 | 47,021 |
| TOTAL RECEIPTS | $ 4,799,233 | $ 4,679,053 | $ 4,073,698 | $ 605,355 |

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)



| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| COUNTY COMMISSION | | | | |
| Personal services | $ 74,040 | $ 78,297 | $ 67,565 | $ 10,732 |
| Contractual services | 19,968 | 24,831 | 15,000 | 9,831 |
| Employee benefits - health insurance | 60,492 | 70,392 | 75,000 | (4,608) |
| Employee benefits | 12,804 | 13,528 | 10,000 | 3,528 |
| TOTAL COUNTY COMMISSION | 167,304 | 187,048 | 167,565 | 19,483 |
| COUNTY CLERK | | | | |
| Personal services | 135,365 | 142,005 | 131,850 | 10,155 |
| Contractual services | 20,299 | 25,910 | 15,000 | 10,910 |
| Commodities | 2,911 | 2,247 | 10,000 | (7,753) |
| Capital outlay | - | - | 3,000 | (3,000) |
| Employee benefits - health insurance | 56,723 | 62,253 | 66,924 | (4,671) |
| Employee benefits | 23,114 | 24,422 | 23,248 | 1,174 |
| TOTAL COUNTY CLERK | 238,412 | 256,837 | 250,022 | 6,815 |
| COUNTY TREASURER | | | | |
| Personal services | 198,993 | 228,545 | 241,333 | (12,788) |
| Contractual services | 11,356 | 12,514 | 17,450 | (4,936) |
| Commodities | 26,781 | 6,618 | 12,800 | (6,182) |
| Capital outlay | 34,886 | 21,979 | 35,000 | (13,021) |
| Employee benefits - health insurance | 104,795 | 138,532 | 146,100 | (7,568) |
| Employee benefits | 33,710 | 39,458 | 43,960 | (4,502) |
| TOTAL COUNTY TREASURER | 410,521 | 447,646 | 496,643 | (48,997) |
| COUNTY ATTORNEY | | | | |
| Personal services | 189,215 | 193,731 | 199,633 | (5,902) |
| Contractual services | 46,080 | 42,867 | 42,000 | 867 |
| Commodities | 10,563 | 6,870 | 23,000 | (16,130) |
| Employee benefits - health insurance | 57,687 | 67,177 | 65,388 | 1,789 |
| Employee benefits | 33,313 | 34,278 | 34,936 | (658) |
| TOTAL COUNTY ATTORNEY | 336,858 | 344,923 | 364,957 | (20,034) |
| REGISTER OF DEEDS | | | | |
| Personal services | 75,468 | 86,679 | 88,372 | (1,693) |
| Contractual services | 15,959 | 7,453 | 28,650 | (21,197) |
| Commodities | 5,258 | 4,199 | 8,390 | (4,191) |
| Capital outlay | 2,150 | 4,442 | 7,000 | (2,558) |
| Employee benefits - health insurance | 40,368 | 46,968 | 45,624 | 1,344 |
| Employee benefits | 13,027 | 15,074 | 14,372 | 702 |
| TOTAL REGISTER OF DEEDS | 152,230 | 164,815 | 192,408 | (27,593) |
| SHERIFF | | | | |
| Personal services | 893,575 | 924,165 | 1,077,648 | (153,483) |
| Contractual services | 217,074 | 336,692 | 300,132 | 36,560 |
| Commodities | 315,904 | 205,283 | 541,198 | (335,915) |
| Capital outlay | 171,342 | 148,940 | 174,444 | (25,504) |
| Employee benefits - health insurance | 374,811 | 403,302 | 433,524 | (30,222) |
| Employee benefits | 157,913 | 167,576 | 212,909 | (45,333) |
| Reimbursements | (397,965) | (302,383) | (100,000) | (202,383) |
| TOTAL SHERIFF | 1,732,654 | 1,883,575 | 2,639,855 | (756,280) |
| CLERK OF DISTRICT COURT | | | | |
| Contractual services | 95,985 | 125,576 | 112,900 | 12,676 |
| Commodities | 13,506 | 11,691 | 4,750 | 6,941 |
| Capital outlay | - | - | 8,000 | (8,000) |
| Reimbursements | (8,450) | (6,501) | - | (6,501) |
| TOTAL CLERK OF DISTRICT COURT | 101,041 | 130,766 | 125,650 | 5,116 |

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)



| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| COURTHOUSE (GENERAL EXPENSES) | | | | |
| Personal services | $ 84,919 | $ 97,534 | $ 91,200 | $ 6,334 |
| Contractual services | 158,596 | 149,976 | 165,000 | (15,024) |
| Commodities | 30,691 | 15,075 | 60,000 | (44,925) |
| Employee benefits - health insurance | 32,292 | 27,637 | 33,432 | (5,795) |
| Employee benefits | 36,636 | 33,807 | 18,788 | 15,019 |
| Capital outlay | - | - | 65,000 | (65,000) |
| Planning board | 50 | 500 | 3,500 | (3,000) |
| TOTAL COURTHOUSE (GENERAL EXPENSES) | 343,184 | 324,529 | 436,920 | (112,391) |
| DISPATCHER | | | | |
| Personal services | 275,826 | 279,361 | 307,876 | (28,515) |
| Contractual services | 80,408 | 73,291 | 75,000 | (1,709) |
| Commodities | 16,429 | 10,711 | 31,855 | (21,144) |
| Capital outlay | 10,164 | 5,249 | 10,800 | (5,551) |
| Employee benefits - health insurance | 95,662 | 112,408 | 112,140 | 268 |
| Employee benefits | 46,220 | 51,818 | 54,734 | (2,916) |
| Reimbursements | (3,135) | (3,729) | - | (3,729) |
| TOTAL DISPATCHER | 521,574 | 529,109 | 592,405 | (63,296) |
| EMERGENCY MANAGEMENT | | | | |
| Personal services | 44,117 | 46,800 | 50,000 | (3,200) |
| Contractual services | 14,161 | 22,042 | 8,850 | 13,192 |
| Commodities | 12,980 | 17,608 | 11,960 | 5,648 |
| Capital outlay | 671 | 1,475 | 2,800 | (1,325) |
| Employee benefits - health insurance | 29,539 | 34,397 | 33,492 | 905 |
| Employee benefits | 7,575 | 8,051 | 13,779 | (5,728) |
| Reimbursements | (270) | (95) | - | (95) |
| TOTAL EMERGENCY MANAGEMENT | 108,773 | 130,278 | 120,881 | 9,397 |
| GIS | | | | |
| Personal services | 45,882 | 49,160 | 47,430 | 1,730 |
| Contractual services | 2,292 | 2,178 | 2,515 | (337) |
| Commodities | 480 | - | 750 | (750) |
| Capital outlay | - | - | - | - |
| Employee benefits - health insurance | 29,539 | 34,397 | 33,492 | 905 |
| Employee benefits | 7,966 | 8,539 | 8,302 | 237 |
| Reimbursements | (1,509) | (70) | - | (70) |
| TOTAL GIS | 84,650 | 94,204 | 92,489 | 1,715 |
| INFORMATION TECHNOLOGY | | | | |
| Personal services | 38,447 | 64,896 | 46,800 | 18,096 |
| Contractual services | - | 244 | 15,500 | (15,256) |
| Commodities | - | - | 2,500 | (2,500) |
| Employee benefits | 3,100 | 10,575 | 5,061 | 5,514 |
| TOTAL INFORMATION TECHNOLOGY | 41,547 | 75,715 | 69,861 | 5,854 |
| APPROPRIATIONS | | | | |
| Juvenile Detention | 16,068 | 13,844 | 12,000 | 1,844 |
| CASA | 12,000 | 12,000 | 12,000 | - |
| Senior Care Act | 40,263 | 30,214 | 38,068 | (7,854) |
| Economic Development | 45,797 | 46,661 | 46,661 | - |
| TOTAL APPROPRIATIONS | 114,128 | 102,719 | 108,729 | (6,010) |
| TRANSFERS OUT | | | | |
| Transfer to: | | | | |
| Road and Bridge Fund - Sales tax | 120,000 | 120,000 | 120,000 | - |
| Courthouse Renovation Fund | - | - | 50,000 | (50,000) |
| Courthouse Technology Fund | 100,000 | 100,000 | 100,000 | - |
| Solid Waste Fund | 100,000 | 100,000 | 100,000 | - |
| TOTAL TRANSFERS OUT | 320,000 | 320,000 | 370,000 | (50,000) |
| OTHER | | | | |
| Coop repayment | 23,103 | 23,103 | 25,000 | (1,897) |
| Grant expenditures | 5,815 | 2,539 | - | 2,539 |
| Reserve for future period | - | - | 170,000 | (170,000) |
| TOTAL OTHER | 28,918 | 25,642 | 195,000 | (169,358) |
| TOTAL EXPENDITURES | $ 4,701,794 | $ 5,017,806 | $ 6,223,385 | $ (1,205,579) |

MITCHELL COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-2

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 2,716,450 | $ 2,584,350 | $ 2,540,119 | $ 44,231 |
| Delinquent tax | 53,156 | 27,274 | - | 27,274 |
| Motor vehicle tax | 209,374 | 238,249 | 232,135 | 6,114 |
| Commercial vehicle fees | 21,216 | 25,618 | 24,369 | 1,249 |
| Recreational vehicle tax | 3,906 | 4,356 | 4,417 | (61) |
| 16/20M vehicle tax | 22,868 | 25,342 | 26,923 | (1,581) |
| Watercraft tax | 3,025 | 3,906 | 3,278 | 628 |
| Neighborhood revitalization | (99,184) | (83,055) | (93,907) | 10,852 |
| Special City County Highway tax | 406,407 | 399,296 | 401,319 | (2,023) |
| In lieu of taxes - United States government | 72,578 | 77,765 | 70,000 | 7,765 |
| Reimbursements | 174,547 | 245,118 | 100,000 | 145,118 |
| Miscellaneous | 3,755 | 800 | - | 800 |
| Transfer from - General Fund - sales tax | 120,000 | 120,000 | 120,000 | - |
| TOTAL RECEIPTS | 3,708,098 | 3,669,019 | $ 3,428,653 | $ 240,366 |
| EXPENDITURES | | | | |
| Personal services | 780,036 | 796,033 | $ 870,000 | $ (73,967) |
| Contractual services | 193,995 | 72,339 | 427,000 | (354,661) |
| Commodities | 1,107,022 | 1,726,944 | 1,588,000 | 138,944 |
| Capital outlay | 126,927 | - | 250,000 | (250,000) |
| Employee benefits - health insurance | 357,529 | 401,634 | 390,960 | 10,674 |
| Employee benefits | 153,894 | 138,827 | 166,780 | (27,953) |
| Transfer to: | | | | |
| Special Highway Improvement Fund | 100,000 | 150,000 | - | 150,000 |
| Special Road and Bridge Fund | 450,000 | 50,000 | - | 50,000 |
| Special Equipment and Machinery Fund | 150,000 | 400,000 | 100,000 | 300,000 |
| TOTAL EXPENDITURES | 3,419,403 | 3,735,777 | 3,792,740 | (56,963) |
| Adjustments for qualifying budget credits | - | - | 145,118 | (145,118) |
| TOTAL FOR COMPARISON | 3,419,403 | 3,735,777 | $ 3,937,858 | $ (202,081) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 288,695 | (66,758) | | |
| UNENCUMBERED CASH, BEGINNING | 520,086 | 808,781 | | |
| UNENCUMBERED CASH, ENDING | $ 808,781 | $ 742,023 | | |

MITCHELL COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-3

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ (108) | $ 91,144 | $ 89,568 | $ 1,576 |
| Delinquent tax | 6,013 | 1,753 | - | 1,753 |
| Motor vehicle tax | 36,466 | 9,120 | - | 9,120 |
| Commercial vehicle fees | 4,137 | 524 | - | 524 |
| Recreational vehicle tax | 669 | 174 | - | 174 |
| 16/20M vehicle tax | 1,799 | 5,054 | - | 5,054 |
| Watercraft tax | 605 | - | - | - |
| Neighborhood revitalization | - | (2,930) | (3,418) | 488 |
| Reimbursements | - | 2,682 | - | 2,682 |
| TOTAL RECEIPTS | 49,581 | 107,521 | $ 86,150 | $ 21,371 |
| EXPENDITURES | | | | |
| Construction and reconstruction | 182,293 | 234,972 | $ 286,150 | $ (51,178) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (132,712) | (127,451) | | |
| UNENCUMBERED CASH, BEGINNING | 428,833 | 296,121 | | |
| UNENCUMBERED CASH, ENDING | $ 296,121 | $ 168,670 | | |

MITCHELL COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-4

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 200,316 | $ 136,452 | $ 134,111 | $ 2,341 |
| Delinquent tax | 2,739 | 1,585 | - | 1,585 |
| Motor vehicle tax | 5,691 | 15,074 | 17,112 | (2,038) |
| Commercial vehicle fees | 437 | 1,746 | 1,796 | (50) |
| Recreational vehicle tax | 110 | 274 | 326 | (52) |
| 16/20M vehicle tax | 1,312 | 490 | 1,985 | (1,495) |
| Watercraft tax | 58 | 288 | 242 | 46 |
| Neighborhood revitalization | (7,314) | (4,385) | (4,407) | 22 |
| Reimbursements and chemical sales | 100,749 | 52,912 | 122,000 | (69,088) |
| TOTAL RECEIPTS | 304,098 | 204,436 | $ 273,165 | $ (68,729) |
| EXPENDITURES | | | | |
| Personal services | 82,451 | 85,454 | $ 85,744 | $ (290) |
| Contractual services | 13,028 | 12,491 | 12,125 | 366 |
| Commodities | 140,239 | 67,138 | 158,516 | (91,378) |
| Capital outlay | - | - | 6,000 | (6,000) |
| Employee benefits - health insurance | 28,148 | 30,972 | 35,000 | (4,028) |
| Employee benefits | 14,432 | 14,952 | 7,466 | 7,486 |
| Transfer to - Noxious Weed Capital Outlay Fund | - | - | - | - |
| TOTAL EXPENDITURES | 278,298 | 211,007 | $ 304,851 | $ (93,844) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 25,800 | (6,571) | | |
| UNENCUMBERED CASH, BEGINNING | 34,197 | 59,997 | | |
| UNENCUMBERED CASH, ENDING | $ 59,997 | $ 53,426 | | |

MITCHELL COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-5

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Transfer from - Noxious Weed Fund | $ - | $ - | $ - | $ - |
| Miscellaneous | - | - | - | - |
| TOTAL RECEIPTS | - | - | $ - | $ - |
| EXPENDITURES | | | | |
| Capital outlay | 1,601 | 19,143 | $ 174,169 | $ (155,026) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (1,601) | (19,143) | | |
| UNENCUMBERED CASH, BEGINNING | 179,169 | 177,568 | | |
| UNENCUMBERED CASH, ENDING | $ 177,568 | $ 158,425 | | |

MITCHELL COUNTY, KANSAS

AMBULANCE SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-6

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 946,257 | $ 1,309,319 | $ 1,286,844 | $ 22,475 |
| Delinquent tax | 24,912 | 11,201 | - | 11,201 |
| Motor vehicle tax | 99,324 | 88,934 | 80,874 | 8,060 |
| Commercial vehicle fees | 10,134 | 9,266 | 8,490 | 776 |
| Recreational vehicle tax | 1,851 | 1,631 | 1,539 | 92 |
| 16/20M vehicle tax | 10,523 | 12,113 | 9,380 | 2,733 |
| Watercraft tax | 1,447 | 1,361 | 1,142 | 219 |
| Neighborhood revitalization | (34,555) | (42,076) | (39,871) | (2,205) |
| Ambulance runs and reimbursements | 325,096 | 293,049 | 250,000 | 43,049 |
| TOTAL RECEIPTS | 1,384,989 | 1,684,798 | $ 1,598,398 | $ 86,400 |
| EXPENDITURES | | | | |
| Personal services | 724,767 | 786,212 | $ 802,156 | $ (15,944) |
| Contractual services | 100,180 | 109,617 | 104,000 | 5,617 |
| Commodities | 101,350 | 101,521 | 155,000 | (53,479) |
| Capital outlay | - | - | 115,600 | (115,600) |
| Employee benefits - health insurance | 295,937 | 276,683 | 359,544 | (82,861) |
| Employee benefits | 121,383 | 122,876 | 165,831 | (42,955) |
| Transfer to: | | | | |
| Ambulance Special Equipment Fund | 90,699 | 184,365 | 20,000 | 164,365 |
| Ambulance Capital Outlay Fund | 70,000 | 184,365 | - | 184,365 |
| Rescue Squad | | | | |
| Salaries | 6,900 | 8,806 | 12,240 | (3,434) |
| Contractual services | 426 | 1,396 | 5,000 | (3,604) |
| Commodities | 25,918 | 16,711 | 5,000 | 11,711 |
| Capital outlay | - | - | 7,500 | (7,500) |
| Water Rescue Team | 8,116 | 3,855 | - | 3,855 |
| Transfer to - Rescue Squad Capital Outlay Fund | 40,000 | 18,512 | 20,000 | (1,488) |
| TOTAL EXPENDITURES | 1,585,676 | 1,814,919 | 1,771,871 | 43,048 |
| Adjustments for qualifying budget credits | - | - | 43,049 | (43,049) |
| TOTAL FOR COMPARISON | 1,585,676 | 1,814,919 | $ 1,814,920 | $ (1) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (200,687) | (130,121) | | |
| UNENCUMBERED CASH, BEGINNING | 446,426 | 245,739 | | |
| UNENCUMBERED CASH, ENDING | $ 245,739 | $ 115,618 | | |

MITCHELL COUNTY, KANSAS

AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-7

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Transfer from - Ambulance Service Fund | $ 90,699 | $ 184,365 | $ 20,000 | $ 164,365 |
| Sale of equipment and miscellaneous | 2,500 | 24,532 | - | 24,532 |
| TOTAL RECEIPTS | 93,199 | 208,897 | $ 20,000 | $ 188,897 |
| EXPENDITURES | | | | |
| Capital outlay | 1,125 | 102,667 | $ 131,475 | $ (28,808) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 92,074 | 106,230 | | |
| UNENCUMBERED CASH, BEGINNING | 411,475 | 503,549 | | |
| UNENCUMBERED CASH, ENDING | $ 503,549 | $ 609,779 | | |

MITCHELL COUNTY, KANSAS

CONSERVATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-8

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 27,988 | $ 26,157 | $ 25,652 | $ 505 |
| Delinquent tax | 599 | 293 | - | 293 |
| Motor vehicle tax | 2,381 | 2,503 | 2,392 | 111 |
| Commercial vehicle fees | 241 | 267 | 251 | 16 |
| Recreational vehicle tax | 44 | 46 | 46 | - |
| 16/20M vehicle tax | 261 | 288 | 277 | 11 |
| Watercraft tax | 34 | 40 | 34 | 6 |
| Neighborhood revitalization | (1,022) | (841) | (843) | 2 |
| TOTAL RECEIPTS | 30,526 | 28,753 | $ 27,809 | $ 944 |
| EXPENDITURES | | | | |
| Appropriations | 28,000 | 30,000 | $ 30,000 | $ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 2,526 | (1,247) | | |
| UNENCUMBERED CASH, BEGINNING | 2,913 | 5,439 | | |
| UNENCUMBERED CASH, ENDING | $ 5,439 | $ 4,192 | | |

MITCHELL COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-9

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 136,591 | $ 85,475 | $ 135,783 | $ (50,308) |
| Delinquent tax | 3,014 | 1,461 | - | 1,461 |
| Motor vehicle tax | 11,874 | 12,250 | 11,667 | 583 |
| Commercial vehicle fees | 1,194 | 1,304 | 1,225 | 79 |
| Recreational vehicle tax | 222 | 224 | 222 | 2 |
| 16/20M vehicle tax | 1,341 | 1,423 | 1,353 | 70 |
| Watercraft tax | 170 | 196 | 165 | 31 |
| Neighborhood revitalization | (4,988) | (4,442) | (4,467) | 25 |
| TOTAL RECEIPTS | 149,418 | 97,891 | $ 145,948 | $ (48,057) |
| EXPENDITURES | | | | |
| Appropriations | 146,507 | 99,507 | $ 152,248 | $ (52,741) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 2,911 | (1,616) | | |
| UNENCUMBERED CASH, BEGINNING | 9,973 | 12,884 | | |
| UNENCUMBERED CASH, ENDING | $ 12,884 | $ 11,268 | | |

MITCHELL COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-10

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 182,019 | $ 184,221 | $ 181,044 | $ 3,177 |
| Delinquent tax | 4,037 | 1,948 | - | 1,948 |
| Motor vehicle tax | 15,835 | 16,328 | 15,556 | 772 |
| Commercial vehicle fees | 1,593 | 1,738 | 1,633 | 105 |
| Recreational vehicle tax | 296 | 299 | 296 | 3 |
| 16/20M vehicle tax | 1,787 | 1,900 | 1,804 | 96 |
| Watercraft tax | 227 | 262 | 220 | 42 |
| Neighborhood revitalization | (6,647) | (5,921) | (5,955) | 34 |
| TOTAL RECEIPTS | 199,147 | 200,775 | $ 194,598 | $ 6,177 |
| EXPENDITURES | | | | |
| Appropriations | 195,531 | 203,050 | $ 203,050 | $ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 3,616 | (2,275) | | |
| UNENCUMBERED CASH, BEGINNING | 13,539 | 17,155 | | |
| UNENCUMBERED CASH, ENDING | $ 17,155 | $ 14,880 | | |

MITCHELL COUNTY, KANSAS

FAIR BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-11

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 28,805 | $ 15,509 | $ 25,047 | $ (9,538) |
| Delinquent tax | 641 | 306 | - | 306 |
| Motor vehicle tax | 2,559 | 2,594 | 2,461 | 133 |
| Commercial vehicle fees | 257 | 276 | 258 | 18 |
| Recreational vehicle tax | 48 | 47 | 47 | - |
| 16/20M vehicle tax | 292 | 306 | 285 | 21 |
| Watercraft tax | 37 | 41 | 35 | 6 |
| Neighborhood revitalization | (1,052) | (820) | (798) | (22) |
| Miscellaneous | - | - | - | - |
| TOTAL RECEIPTS | 31,587 | 18,259 | $ 27,335 | $ (9,076) |
| EXPENDITURES | | | | |
| Appropriations | 31,000 | 21,000 | $ 31,000 | $ (10,000) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 587 | (2,741) | | |
| UNENCUMBERED CASH, BEGINNING | 4,445 | 5,032 | | |
| UNENCUMBERED CASH, ENDING | $ 5,032 | $ 2,291 | | |

MITCHELL COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-12

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 595,519 | $ 616,219 | $ 605,645 | $ 10,574 |
| Delinquent tax | 11,072 | 5,959 | - | 5,959 |
| Motor vehicle tax | 49,349 | 53,383 | 50,885 | 2,498 |
| Commercial vehicle fees | 5,152 | 5,682 | 5,342 | 340 |
| Recreational vehicle tax | 917 | 977 | 968 | 9 |
| 16/20M vehicle tax | 4,632 | 6,184 | 5,902 | 282 |
| Watercraft tax | 740 | 856 | 718 | 138 |
| Neighborhood revitalization | (21,742) | (19,804) | (26,840) | 7,036 |
| Reimbursements and grants | 449,997 | 348,730 | 275,000 | 73,730 |
| TOTAL RECEIPTS | 1,095,636 | 1,018,186 | $ 917,620 | $ 100,566 |
| EXPENDITURES | | | | |
| Personal services | 378,368 | 304,707 | $ 360,000 | $ (55,293) |
| Contractual services | 94,962 | 111,445 | 120,823 | (9,378) |
| Commodities | 200,194 | 206,033 | 217,700 | (11,667) |
| Capital outlay | 10,595 | 7,035 | 5,000 | 2,035 |
| Employee benefits - health insurance | 202,880 | 193,862 | 188,748 | 5,114 |
| Employee benefits | 63,946 | 51,514 | 60,280 | (8,766) |
| Transfer to - County Health Capital Outlay Fund | 30,000 | 50,000 | 5,000 | 45,000 |
| TOTAL EXPENDITURES | 980,945 | 924,596 | 957,551 | (32,955) |
| Adjustments for qualifying budget credits | - | - | 73,730 | (73,730) |
| TOTAL FOR COMPARISON | 980,945 | 924,596 | $ 1,031,281 | $ (106,685) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 114,691 | 93,590 | | |
| UNENCUMBERED CASH, BEGINNING | 187,675 | 302,366 | | |
| UNENCUMBERED CASH, ENDING | $ 302,366 | $ 395,956 | | |

MITCHELL COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-13

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Transfer from - County Health Fund | $ 30,000 | $ 50,000 | $ 5,000 | $ 45,000 |
| EXPENDITURES | | | | |
| Capital outlay | - | 191,477 | $ 244,764 | $ (53,287) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 30,000 | (141,477) | | |
| UNENCUMBERED CASH, BEGINNING | 284,764 | 314,764 | | |
| UNENCUMBERED CASH, ENDING | $ 314,764 | $ 173,287 | | |

MITCHELL COUNTY, KANSAS

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-14

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) | |
|---|---|---|---|---|---|
| RECEIPTS | | | | | |
| Ad valorem property tax | $ 50,152 | $ 51,295 | $ 50,361 | $ 934 | |
| Delinquent tax | 1,145 | 539 | - | 539 | |
| Motor vehicle tax | 4,369 | 4,498 | 4,280 | 218 | |
| Commercial vehicle fees | 438 | 479 | 449 | 30 | |
| Recreational vehicle tax | 82 | 82 | 81 | 1 | |
| 16/20M vehicle tax | 496 | 523 | 496 | 27 | |
| Watercraft tax | 62 | 72 | 60 | 12 | |
| Neighborhood revitalization | (1,832) | (1,649) | (1,656) | 7 | |
| TOTAL RECEIPTS | 54,912 | 55,839 | $ 54,071 | $ 1,768 | |
| EXPENDITURES | | | | | |
| Appropriations | 54,912 | 55,839 | $ 54,071 | $ 1,768 | * |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | - | | | |
| UNENCUMBERED CASH, BEGINNING | - | - | | | |
| UNENCUMBERED CASH, ENDING | $ - | $ - | | | |

* Not subject to budget law limitation.

MITCHELL COUNTY, KANSAS

OCCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-15

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) | |
|---|---|---|---|---|---|
| RECEIPTS | | | | | |
| Ad valorem property tax | $ 53,330 | $ 52,686 | $ 51,709 | $ 977 | |
| Delinquent tax | 1,201 | 565 | - | 565 | |
| Motor vehicle tax | 4,499 | 4,751 | 4,557 | 194 | |
| Commercial vehicle fees | 451 | 507 | 478 | 29 | |
| Recreational vehicle tax | 84 | 87 | 87 | - | |
| 16/20M vehicle tax | 512 | 539 | 529 | 10 | |
| Watercraft tax | 64 | 77 | 64 | 13 | |
| Neighborhood revitalization | (1,948) | (1,693) | (1,701) | 8 | |
| TOTAL RECEIPTS | 58,193 | 57,519 | $ 55,723 | $ 1,796 | |
| EXPENDITURES | | | | | |
| Appropriations | 58,193 | 57,519 | $ 55,723 | $ 1,796 | * |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | - | | | |
| UNENCUMBERED CASH, BEGINNING | - | - | | | |
| UNENCUMBERED CASH, ENDING | $ - | $ - | | | |

* Not subject to budget law limitation.

MITCHELL COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-16

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 37,266 | $ 37,847 | $ 37,120 | $ 727 |
| Delinquent tax | 818 | 396 | - | 396 |
| Motor vehicle tax | 3,037 | 3,270 | 3,182 | 88 |
| Commercial vehicle fees | 295 | 352 | 334 | 18 |
| Recreational vehicle tax | 57 | 60 | 61 | (1) |
| 16/20M vehicle tax | 397 | 348 | 369 | (21) |
| Watercraft tax | 42 | 54 | 45 | 9 |
| Neighborhood revitalization | (1,361) | (1,216) | (891) | (325) |
| Reimbursements | 397 | 965 | - | 965 |
| TOTAL RECEIPTS | 40,948 | 42,076 | $ 40,220 | $ 1,856 |
| EXPENDITURES | | | | |
| Personal services | - | - | $ 31,000 | $ (31,000) |
| Contractual services | 41,497 | 23,339 | - | 23,339 |
| Commodities | 3,912 | 8,268 | 7,500 | 768 |
| Capital outlay | - | - | 5,000 | (5,000) |
| Transfer to - Election Technology Fund | - | 23,000 | 10,000 | 13,000 |
| TOTAL EXPENDITURES | 45,409 | 54,607 | $ 53,500 | $ 1,107 |
| RECEIPTS OVER (UNDER) EXPENDITURES | (4,461) | (12,531) | | |
| UNENCUMBERED CASH, BEGINNING | 18,192 | 13,731 | | |
| UNENCUMBERED CASH, ENDING | $ 13,731 | $ 1,200 | | |

MITCHELL COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-17

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Reimbursement from - General Fund | $ 79,077 | $ 64,339 | $ 60,000 | $ 4,339 |
| Reimbursements and refunds | - | 8,342 | 10,000 | (1,658) |
| TOTAL RECEIPTS | 79,077 | 72,681 | $ 70,000 | $ 2,681 |
| EXPENDITURES | | | | |
| Employee benefits | 79,077 | 72,681 | $ 70,000 | $ 2,681 |
| Adjustments for qualifying budget credits | - | - | 2,681 | (2,681) |
| TOTAL FOR COMPARISON | 79,077 | 72,681 | $ 72,681 | $ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | - | | |
| UNENCUMBERED CASH, BEGINNING | - | - | | |
| UNENCUMBERED CASH, ENDING | $ - | $ - | | |

MITCHELL COUNTY, KANSAS

HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-18

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 65,790 | $ 63,450 | $ 62,353 | $ 1,097 |
| Delinquent tax | 1,373 | 679 | - | 679 |
| Motor vehicle tax | 5,349 | 5,819 | 5,619 | 200 |
| Commercial vehicle fees | 537 | 623 | 590 | 33 |
| Recreational vehicle tax | 100 | 106 | 107 | (1) |
| 16/20M vehicle tax | 607 | 641 | 652 | (11) |
| Watercraft tax | 76 | 95 | 79 | 16 |
| Neighborhood revitalization | (2,403) | (2,039) | (2,049) | 10 |
| TOTAL RECEIPTS | 71,429 | 69,374 | $ 67,351 | $ 2,023 |
| EXPENDITURES | | | | |
| Appropriations | 70,000 | 70,000 | $ 70,000 | $ - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 1,429 | (626) | | |
| UNENCUMBERED CASH, BEGINNING | 4,218 | 5,647 | | |
| UNENCUMBERED CASH, ENDING | $ 5,647 | $ 5,021 | | |

MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-19

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Ad valorem property tax | $ 295,885 | $ 257,117 | $ 252,692 | $ 4,425 |
| Delinquent tax | 7,305 | 3,297 | - | 3,297 |
| Motor vehicle tax | 28,901 | 27,312 | 25,294 | 2,018 |
| Commercial vehicle fees | 2,938 | 2,869 | 2,655 | 214 |
| Recreational vehicle tax | 539 | 500 | 481 | 19 |
| 16/20M vehicle tax | 3,100 | 3,514 | 2,934 | 580 |
| Watercraft tax | 419 | 426 | 357 | 69 |
| Neighborhood revitalization | (10,808) | (8,264) | (9,027) | 763 |
| Reimbursements | 5,504 | 5,340 | - | 5,340 |
| Transfer from - Special Reappraisal Equipment Fund | - | 20,000 | - | 20,000 |
| TOTAL RECEIPTS | 333,783 | 312,111 | $ 275,386 | $ 36,725 |
| EXPENDITURES | | | | |
| Personal services | 185,819 | 196,612 | $ 187,000 | $ 9,612 |
| Contractual services | 17,759 | 17,435 | 19,950 | (2,515) |
| Commodities | 7,703 | 7,849 | 12,250 | (4,401) |
| Capital outlay | - | - | - | - |
| Employee benefits - health insurance | 61,577 | 86,461 | 66,924 | 19,537 |
| Employee benefits | 31,920 | 33,729 | 36,621 | (2,892) |
| Transfer to - Special Reappraisal Equipment Fund | - | - | - | - |
| TOTAL EXPENDITURES | 304,778 | 342,086 | 322,745 | 19,341 |
| Adjustments for qualifying budget credits | - | - | 5,340 | (5,340) |
| TOTAL FOR COMPARISON | 304,778 | 342,086 | $ 328,085 | $ 14,001 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 29,005 | (29,975) | | |
| UNENCUMBERED CASH, BEGINNING | 76,880 | 105,885 | | |
| UNENCUMBERED CASH, ENDING | $ 105,885 | $ 75,910 | | |

MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-20

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Miscellaneous | $ - | $ - | $ - | $ - |
| Transfer from - Special Reappraisal Fund | - | - | - | - |
| TOTAL RECEIPTS | - | - | $ - | $ - |
| EXPENDITURES | | | | |
| Transfer to - Special Reappraisal Fund | - | 20,000 | $ 133,131 | $ (113,131) |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | (20,000) | | |
| UNENCUMBERED CASH, BEGINNING | 138,131 | 138,131 | | |
| UNENCUMBERED CASH, ENDING | $ 138,131 | $ 118,131 | | |

MITCHELL COUNTY, KANSAS

ALCOHOL TREATMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-21

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Private club liquor tax | $ 17,776 | $ 16,839 | $ 13,336 | $ 3,503 |
| EXPENDITURES | | | | |
| Contractual services | 17,776 | 16,839 | $ 13,336 | $ 3,503 |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | - | | |
| UNENCUMBERED CASH, BEGINNING | - | - | | |
| UNENCUMBERED CASH, ENDING | $ - | $ - | | |

MITCHELL COUNTY, KANSAS

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-22

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Reimbursement | $ - | $ - | $ - | $ - |
| EXPENDITURES | | | | |
| Capital outlay | - | 1,128 | $ 1,514 | $ (386) |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | (1,128) | | |
| UNENCUMBERED CASH, BEGINNING | 1,514 | 1,514 | | |
| UNENCUMBERED CASH, ENDING | $ 1,514 | $ 386 | | |

MITCHELL COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-23

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Interest | $ - | $ - | $ - | $ - |
| EXPENDITURES | | | | |
| Capital outlay | 1,800 | - | $ 101 | $ (101) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (1,800) | - | | |
| UNENCUMBERED CASH, BEGINNING | 5,171 | 3,371 | | |
| UNENCUMBERED CASH, ENDING | $ 3,371 | $ 3,371 | | |

MITCHELL COUNTY, KANSAS

MITCHELL 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-24

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| 911 fees | $ 58,198 | $ 63,633 | $ 60,000 | $ 3,633 |
| Interest | 44 | 40 | - | 40 |
| TOTAL RECEIPTS | 58,242 | 63,673 | $ 60,000 | $ 3,673 |
| EXPENDITURES | | | | |
| Contractual services and equipment | 48,496 | 60,587 | $ 116,143 | $ (55,556) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 9,746 | 3,086 | | |
| UNENCUMBERED CASH, BEGINNING | 54,375 | 64,121 | | |
| UNENCUMBERED CASH, ENDING | $ 64,121 | $ 67,207 | | |

MITCHELL COUNTY, KANSAS

COURTHOUSE TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-25

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Transfer from - General Fund | $ 100,000 | $ 100,000 | $ 100,000 | $ - |
| Reimbursements | 17,262 | - | - | - |
| TOTAL RECEIPTS | 117,262 | 100,000 | $ 100,000 | $ - |
| EXPENDITURES | | | | |
| Capital outlay | 122,209 | 77,732 | $ 102,623 | $ (24,891) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (4,947) | 22,268 | | |
| UNENCUMBERED CASH, BEGINNING | 2,623 | (2,324) | | |
| UNENCUMBERED CASH, ENDING | $ (2,324) | $ 19,944 | | |

MITCHELL COUNTY, KANSAS

COURTHOUSE RENOVATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-26

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Transfer from - General Fund | $ - | $ - | $ 50,000 | $ (50,000) |
| Reimbursements | 33,426 | - | - | - |
| TOTAL RECEIPTS | 33,426 | - | $ 50,000 | $ (50,000) |
| EXPENDITURES | | | | |
| Improvements | 162,687 | - | $ 175,846 | $ (175,846) |
| RECEIPTS OVER (UNDER) EXPENDITURES | (129,261) | - | | |
| UNENCUMBERED CASH, BEGINNING | 149,150 | 19,889 | | |
| UNENCUMBERED CASH, ENDING | $ 19,889 | $ 19,889 | | |

MITCHELL COUNTY, KANSAS

ELECTION TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-27

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Transfer from - Election Fund | $ - | $ 23,000 | $ 10,000 | $ 13,000 |
| EXPENDITURES | | | | |
| Capital outlay | - | 14,402 | $ 20,000 | $ (5,598) |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | 8,598 | | |
| UNENCUMBERED CASH, BEGINNING | 20,769 | 20,769 | | |
| UNENCUMBERED CASH, ENDING | $ 20,769 | $ 29,367 | | |

MITCHELL COUNTY, KANSAS

TRANSIENT GUEST TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-28

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Transient Guest Tax | $ 17,784 | $ 48,262 | $ 40,000 | $ 8,262 |
| EXPENDITURES | | | | |
| Contractual services | 17,784 | 48,262 | $ 40,000 | $ 8,262 |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | - | | |
| UNENCUMBERED CASH, BEGINNING | - | - | | |
| UNENCUMBERED CASH, ENDING | $ - | $ - | | |

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-29

| | Special Highway Improvement Fund | | Special Equipment and Machinery Fund | |
|---|---|---|---|---|
| | 2022 | 2023 | 2022 | 2023 |
| RECEIPTS | | | | |
| Transfer from - Road and Bridge Fund | $ 100,000 | $ 150,000 | $ 150,000 | $ 400,000 |
| Sale of equipment and reimbursements | - | - | 2,911 | 49,515 |
| State of Kansas - exchange fund reimbursement | 74,399 | - | - | 72,769 |
| TOTAL RECEIPTS | 174,399 | 150,000 | 152,911 | 522,284 |
| EXPENDITURES | | | | |
| Highway improvements | - | 42,000 | - | - |
| Capital outlay | - | - | 421,952 | - |
| TOTAL EXPENDITURES | - | 42,000 | 421,952 | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 174,399 | 108,000 | (269,041) | 522,284 |
| UNENCUMBERED CASH, BEGINNING | 1,584,043 | 1,758,442 | 936,698 | 667,657 |
| UNENCUMBERED CASH, ENDING | $ 1,758,442 | $ 1,866,442 | $ 667,657 | $ 1,189,941 |

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-30

| | Special Road and Bridge Fund | | Ambulance Capital Outlay Fund | |
|---|---|---|---|---|
| | 2022 | 2023 | 2022 | 2023 |
| RECEIPTS | | | | |
| Reimbursements | $ - | $ - | $ 13,885 | $ 583 |
| Transfer from: | | | | |
| Road and Bridge Fund | 450,000 | 50,000 | - | - |
| Ambulance Service Fund | - | - | 70,000 | 184,365 |
| TOTAL RECEIPTS | 450,000 | 50,000 | 83,885 | 184,948 |
| EXPENDITURES | | | | |
| Contractual services | - | 885,419 | - | - |
| Capital outlay | 1,538,682 | - | - | 56,881 |
| TOTAL EXPENDITURES | 1,538,682 | 885,419 | - | 56,881 |
| RECEIPTS OVER (UNDER) EXPENDITURES | (1,088,682) | (835,419) | 83,885 | 128,067 |
| UNENCUMBERED CASH, BEGINNING | 1,976,321 | 887,639 | 164,374 | 248,259 |
| UNENCUMBERED CASH, ENDING | $ 887,639 | $ 52,220 | $ 248,259 | $ 376,326 |

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-31

| | Rescue Squad Capital Outlay Fund | | Crime Victims Restitution Fund | |
|---|---|---|---|---|
| | 2022 | 2023 | 2022 | 2023 |
| RECEIPTS | | | | |
| Transfer from - Ambulance Service Fund | $ 40,000 | $ 18,512 | $ - | $ - |
| Miscellaneous | 250 | 100 | 200 | 700 |
| TOTAL RECEIPTS | 40,250 | 18,612 | 200 | 700 |
| EXPENDITURES | | | | |
| Contractual services | - | - | - | - |
| Capital outlay | 23,449 | 9,727 | - | - |
| TOTAL EXPENDITURES | 23,449 | 9,727 | - | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 16,801 | 8,885 | 200 | 700 |
| UNENCUMBERED CASH, BEGINNING | 63,598 | 80,399 | 15,532 | 15,732 |
| UNENCUMBERED CASH, ENDING | $ 80,399 | $ 89,284 | $ 15,732 | $ 16,432 |

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-32

| | Treasurer and Register of Deeds Office Fund | | Special Motor Vehicle Fund | |
|---|---|---|---|---|
| | 2022 | 2023 | 2022 | 2023 |
| RECEIPTS | | | | |
| Vehicle taxes and fees | $ - | $ - | $ 1,787,492 | $ 1,722,166 |
| Interest earned | - | - | - | - |
| TOTAL RECEIPTS | - | - | 1,787,492 | 1,722,166 |
| EXPENDITURES | | | | |
| Taxes and fees | - | - | 1,702,795 | 1,623,356 |
| Capital outlay | 10,030 | - | - | - |
| Transfer to - General Fund | - | - | 71,742 | 77,021 |
| TOTAL EXPENDITURES | 10,030 | - | 1,774,537 | 1,700,377 |
| RECEIPTS OVER (UNDER) EXPENDITURES | (10,030) | - | 12,955 | 21,789 |
| UNENCUMBERED CASH, BEGINNING | 10,030 | - | 104,794 | 117,749 |
| UNENCUMBERED CASH, ENDING | $ - | $ - | $ 117,749 | $ 139,538 |

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-33

| | Concealed Weapon Permit Fund | | Registered Offender Fund | |
|---|---|---|---|---|
| | 2022 | 2023 | 2022 | 2023 |
| RECEIPTS | | | | |
| Fees | $ 130 | $ 228 | $ 2,160 | $ 2,300 |
| EXPENDITURES | | | | |
| Contractual services | - | - | - | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 130 | 228 | 2,160 | 2,300 |
| UNENCUMBERED CASH, BEGINNING | 14,027 | 14,157 | 22,240 | 24,400 |
| UNENCUMBERED CASH, ENDING | $ 14,157 | $ 14,385 | $ 24,400 | $ 26,700 |

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-34

| | Drug Seizure Fund | | County Clerk Technology Fund | |
|---|---|---|---|---|
| | 2022 | 2023 | 2022 | 2023 |
| RECEIPTS | | | | |
| Forfeitures | $ - | $ - | $ - | $ - |
| Fees | - | - | 2,201 | 2,047 |
| TOTAL RECEIPTS | - | - | 2,201 | 2,047 |
| EXPENDITURES | | | | |
| Commodities | - | - | - | - |
| Contractual services | - | 1,599 | - | 980 |
| Capital outlay | - | - | - | - |
| TOTAL EXPENDITURES | - | 1,599 | - | 980 |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | (1,599) | 2,201 | 1,067 |
| UNENCUMBERED CASH, BEGINNING | 5,581 | 5,581 | 13,724 | 15,925 |
| UNENCUMBERED CASH, ENDING | $ 5,581 | $ 3,982 | $ 15,925 | $ 16,992 |

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-35

| | Register of Deeds Technology Fund | | County Treasurer Technology Fund | |
|---|---|---|---|---|
| | 2022 | 2023 | 2022 | 2023 |
| RECEIPTS | | | | |
| Fees | $ 8,804 | $ 8,431 | $ 1,203 | $ 2,047 |
| EXPENDITURES | | | | |
| Contractual services | 68 | - | - | - |
| Capital outlay | - | - | - | - |
| TOTAL EXPENDITURES | 68 | - | - | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | 8,736 | 8,431 | 1,203 | 2,047 |
| UNENCUMBERED CASH, BEGINNING | 121,283 | 130,019 | 15,189 | 16,392 |
| UNENCUMBERED CASH, ENDING | $ 130,019 | $ 138,450 | $ 16,392 | $ 18,439 |

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-36

| | Worthless Check Assessment Fund | | Prosecuting Attorney Training Fund | |
|---|---|---|---|---|
| | 2022 | 2023 | 2022 | 2023 |
| RECEIPTS | | | | |
| Fees | $ 120 | $ 100 | $ 603 | $ 549 |
| EXPENDITURES | | | | |
| Contractual services | - | - | 256 | 345 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 120 | 100 | 347 | 204 |
| UNENCUMBERED CASH, BEGINNING | 14,396 | 14,516 | 6,152 | 6,499 |
| UNENCUMBERED CASH, ENDING | $ 14,516 | $ 14,616 | $ 6,499 | $ 6,703 |

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-37

| | SEED & LATCF Grant Fund | | ARPA Grant Fund | |
|---|---|---|---|---|
| | 2022 | 2023 | 2022 | 2023 |
| RECEIPTS | | | | |
| Grants | $ - | $ 109,375 | $ 631,174 | $ 1,533 |
| EXPENDITURES | | | | |
| Contractual services | - | 66,648 | 518,416 | 15,682 |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | 42,727 | 112,758 | (14,149) |
| UNENCUMBERED CASH, BEGINNING | - | - | 97,433 | 210,191 |
| UNENCUMBERED CASH, ENDING | $ - | $ 42,727 | $ 210,191 | $ 196,042 |

MITCHELL COUNTY, KANSAS

TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-38

| | Carol Fleming Reward Fund | | County Health Memorial Fund | |
|---|---|---|---|---|
| | 2022 | 2023 | 2022 | 2023 |
| RECEIPTS | | | | |
| Donations | $ - | $ - | $ 705 | $ - |
| Transfer from - County Health Fund | - | - | - | - |
| TOTAL RECEIPTS | - | - | 705 | - |
| EXPENDITURES | | | | |
| Contractual services | - | - | - | - |
| Capital outlay | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | - | 705 | - |
| UNENCUMBERED CASH, BEGINNING | 8,627 | 8,627 | 4,658 | 5,363 |
| UNENCUMBERED CASH, ENDING | $ 8,627 | $ 8,627 | $ 5,363 | $ 5,363 |

MITCHELL COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND (NONBUDGETED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-39

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| RECEIPTS | | |
| Rent from Mitchell County Hospital | $ 945,875 | $ 942,325 |
| EXPENDITURES | | |
| Bond principal | 775,000 | 795,000 |
| Bond interest | 170,875 | 147,325 |
| TOTAL EXPENDITURES | 945,875 | 942,325 |
| RECEIPTS OVER (UNDER) EXPENDITURES | - | - |
| UNENCUMBERED CASH, BEGINNING | - | - |
| UNENCUMBERED CASH, ENDING | $ - | $ - |

MITCHELL COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-40

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| User fees | $ 327,839 | $ 333,257 | $ 250,000 | $ 83,257 |
| Other | - | 23,459 | - | 23,459 |
| Transfer from - General Fund | 100,000 | 100,000 | 100,000 | - |
| TOTAL RECEIPTS | 427,839 | 456,716 | $ 350,000 | $ 106,716 |
| EXPENDITURES | | | | |
| Personal services | 83,208 | 90,091 | $ 88,320 | $ 1,771 |
| Contractual services | 209,909 | 264,307 | 156,701 | 107,606 |
| Commodities | - | - | - | - |
| Capital outlay | - | - | - | - |
| Employee benefits - health insurance | 49,663 | 57,821 | 56,304 | 1,517 |
| Employee benefits | 14,535 | 15,756 | 16,984 | (1,228) |
| Reserve for future period | - | - | 207,641 | (207,641) |
| TOTAL EXPENDITURES | 357,315 | 427,975 | $ 525,950 | $ (97,975) |
| RECEIPTS OVER (UNDER) EXPENDITURES | 70,524 | 28,741 | | |
| UNENCUMBERED CASH, BEGINNING | 139,890 | 210,414 | | |
| UNENCUMBERED CASH, ENDING | $ 210,414 | $ 239,155 | | |

MITCHELL COUNTY, KANSAS

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 | | | | |
| Current Tax | $ 11,422,929 | $ 16,384,132 | $ 16,215,178 | $ 11,591,883 |
| Real Estate Redemptions | 127,485 | 115,626 | 180,442 | 62,669 |
| Tax Judgments | 13,350 | 4,366 | 3,581 | 14,135 |
| Tax Warrants (Impounded Tax) | 2,239 | 9,658 | 9,658 | 2,239 |
| Special City and County Highway | - | 327,510 | 327,510 | - |
| Motor Vehicle Tax | 288,570 | 1,428,950 | 1,416,672 | 300,848 |
| Commercial Motor Vehicle Tax | 8,043 | 141,298 | 146,922 | 2,419 |
| MVE-1 | 46,536 | 6,020 | - | 52,556 |
| Advance Tax Collection | 2,031 | 232 | 356 | 1,907 |
| Tax Refunding Warrants | (27,272) | 26,422 | - | (850) |
| Neighborhood Revitalization | - | 478,414 | 478,414 | - |
| Motor Vehicle Rental | 105 | - | 9 | 96 |
| TOTAL DISTRIBUTABLE FUNDS | 11,884,016 | 18,922,628 | 18,778,742 | 12,027,902 |
| STATE FUNDS | | | | |
| State Educational Building | - | 94,814 | 94,814 | - |
| State Institutional Building | - | 51,993 | 51,993 | - |
| State Motor Vehicle | - | 9,173 | 9,173 | - |
| Wildlife and Parks | (72) | 4,684 | 4,784 | (172) |
| State Heritage Trust | 1,113 | 3,895 | 3,997 | 1,011 |
| TOTAL STATE FUNDS | 1,041 | 164,559 | 164,761 | 839 |
| SUBDIVISION FUNDS | | | | |
| Cities | - | 2,450,139 | 2,450,139 | - |
| Townships | 81,579 | 780,319 | 693,579 | 168,319 |
| Watersheds | - | 28,610 | 28,610 | - |
| School Districts | - | 4,388,324 | 4,388,324 | - |
| Cemeteries | - | 73,545 | 73,545 | - |
| Fire Districts | 179,065 | 253,747 | 245,226 | 187,586 |
| Regional Library | - | 84,930 | 84,930 | - |
| Post Rock Extension District #1 | - | 154,808 | 154,808 | - |
| TOTAL SUBDIVISION FUNDS | 260,644 | 8,214,422 | 8,119,161 | 355,905 |
| OTHER AGENCY FUNDS | | | | |
| SWIP (Salina) | 665 | - | - | 665 |
| Cash Long or Short | 76 | 10 | - | 86 |
| Asset Forfeiture | (215) | - | - | (215) |
| Unclaimed Estates | 74 | - | - | 74 |
| Register of Deeds Escrow | 195 | - | 52 | 143 |
| Payroll Clearing | 187,731 | 4,018,565 | 3,990,020 | 216,276 |
| Jail Commissary - Checking | 49,930 | 41,054 | 29,199 | 61,785 |
| Law Library | 8,566 | 4,503 | - | 13,069 |
| County Attorney - Checking | 20,488 | 60,387 | 60,154 | 20,721 |
| ACH Deposit | | | | |
| Ambulance | - | 160,542 | 135,731 | 24,811 |
| Health | - | 15,368 | 2,118 | 13,250 |
| Treasurer | - | 371,412 | 371,388 | 24 |
| TOTAL OTHER AGENCY FUNDS | 267,510 | 4,671,841 | 4,588,662 | 350,689 |
| TOTAL AGENCY FUNDS | $ 12,413,211 | $ 31,973,450 | $ 31,651,326 | $ 12,735,335 |