# SUMNER COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2023

**SUMNER COUNTY, KANSAS**
For the Year Ended December 31, 2023
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**JARRED, GILMORE & PHILLIPS, PA**
CERTIFIED PUBLIC ACCOUNTANTS

# INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Sumner County, Kansas

***Adverse and Unmodified Opinions***
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Sumner County, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Sumner County, Kansas as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sumner County, Kansas as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

*Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*
As discussed in Note 1 of the financial statement, the financial statement is prepared by Sumner 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 this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS and *Government 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 regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of expenditures - actual and budget - regulatory basis, the schedule receipts and expenditures - actual and budget – regulatory basis, and the summary of receipts and expenditures - agency funds- regulatory basis (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2024, on our consideration of Sumner County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sumner County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sumner County, Kansas' internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 3, 2024

**SUMNER COUNTY, KANSAS**

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

| Funds | Beginning Unencumbered Cash Balances | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2023 |
|---|---|---|---|---|---|---|---|
| General | $ 808,753.09 | $ 170,000.00 | $ 9,399,782.41 | $ 8,336,718.04 | $ 2,041,817.46 | $ 483,996.65 | $ 2,525,814.11 |
| Special Purpose: | | | | | | | |
| Road and Bridge | 696,831.08 | - | 4,186,712.71 | 4,424,480.57 | 459,063.22 | 255,907.61 | 714,970.83 |
| Special Bridge | 42,998.18 | - | 40,052.71 | 40,000.00 | 43,050.89 | - | 43,050.89 |
| Special Road and Bridge | 357.24 | - | - | - | 357.24 | - | 357.24 |
| Agricultural Complex Bond and Interest | 131,801.40 | - | 10,477.80 | 2,180.73 | 140,098.47 | - | 140,098.47 |
| 4-H Club | 207.21 | - | 2,977.17 | 3,000.00 | 184.38 | - | 184.38 |
| Fair Association | 533.91 | - | 6,880.05 | 7,000.00 | 413.96 | - | 413.96 |
| County Fair | 646.48 | - | 8,066.67 | 8,000.00 | 713.15 | - | 713.15 |
| Health | 850.63 | - | 1,037,254.86 | 983,731.65 | 54,373.84 | 51,934.08 | 106,307.92 |
| Soil Conservation | 1,533.80 | - | 24,540.07 | 25,000.00 | 1,073.87 | - | 1,073.87 |
| Election | 67,793.65 | - | 270,666.74 | 237,826.56 | 100,633.83 | 9,132.61 | 109,766.44 |
| Noxious Weed | 40,166.00 | - | 184,129.10 | 179,735.71 | 44,559.39 | 7,438.32 | 51,997.71 |
| Ambulance | 0.63 | - | 693,500.00 | 693,499.99 | 0.64 | - | 0.64 |
| Employee Benefits | 104,025.33 | - | 4,173,331.57 | 4,091,661.10 | 185,695.80 | 315,491.12 | 501,186.92 |
| County Extension Council | 8,981.69 | - | 162,465.54 | 164,812.00 | 6,635.23 | - | 6,635.23 |
| Mental Health | 0.30 | - | 432,840.00 | 432,840.00 | 0.30 | - | 0.30 |
| Appraiser's Cost | 33,803.87 | - | 470,183.41 | 427,687.57 | 76,299.71 | 21,317.74 | 97,617.45 |
| Futures Unlimited | 0.17 | - | 192,198.00 | 192,198.00 | 0.17 | - | 0.17 |
| Service Program for the Elderly | 6,712.49 | - | 114,582.11 | 116,231.00 | 5,063.60 | - | 5,063.60 |
| Tax Sale Foreclosure | 46,936.79 | - | 75,812.85 | 71,842.49 | 50,907.15 | - | 50,907.15 |
| Tort Liability | 82,131.15 | - | - | 2,500.00 | 79,631.15 | - | 79,631.15 |
| Special Highway Improvement | 370,946.03 | - | 148,239.13 | 27,280.00 | 491,905.16 | 27,280.00 | 519,185.16 |
| Futures Unlimited Building | 0.02 | - | 25,000.00 | 25,000.00 | 0.02 | - | 0.02 |
| Conceal and Carry Permit Fees | 16,328.43 | - | 1,007.50 | - | 17,335.93 | - | 17,335.93 |
| Sumner County Fights Addiction | 4,222.47 | - | 38,966.08 | - | 43,188.55 | - | 43,188.55 |
| Special Park and Recreation | 6,985.08 | - | 1,396.24 | - | 8,381.32 | - | 8,381.32 |
| Special Alcohol Program | 6,574.19 | - | 1,396.24 | 2,400.00 | 5,570.43 | - | 5,570.43 |
| Community Corrections Grant | 50,258.30 | - | 201,971.43 | 198,066.59 | 54,163.14 | 13,682.85 | 67,845.99 |
| Work Release | 2,461.82 | - | - | - | 2,461.82 | - | 2,461.82 |
| Sanitary Landfill | 102,239.48 | - | - | - | 102,239.48 | - | 102,239.48 |
| Capital Improvement | 1,129.42 | - | 47,053.97 | 15,804.10 | 32,379.29 | - | 32,379.29 |
| Sheriff Asset Forfeiture | 18,133.06 | - | - | - | 18,133.06 | - | 18,133.06 |
| Federal Equitable Sharing-County Attorney | 317,389.85 | - | - | 17,436.67 | 299,953.18 | 120.00 | 300,073.18 |
| Federal Equitable Sharing-Sheriff | 90,903.47 | - | 23,410.55 | 30,602.00 | 83,712.02 | - | 83,712.02 |
| 2010 911 Wire Line | 152,122.65 | - | 163,006.80 | 181,038.59 | 134,090.86 | 715.38 | 134,806.24 |
| CDBG Grant | 5,775.00 | - | 38.00 | - | 5,813.00 | - | 5,813.00 |
| Sex Offender Fee | 43,270.54 | - | 7,060.00 | 1,311.72 | 49,018.82 | - | 49,018.82 |
| Inmate Phone System | 135,376.62 | - | 44,483.01 | 45,924.50 | 133,935.13 | 4,727.14 | 138,662.27 |

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

**SUMNER COUNTY, KANSAS**

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

| Funds | Beginning Unencumbered Cash Balances | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2023 |
|---|---|---|---|---|---|---|---|
| Special Purpose Funds: | | | | | | | |
| Equipment Reserve | $ 2,180,273.59 | $ - | $ 215,459.00 | $ 516,412.28 | $ 1,879,320.31 | $ 157,975.70 | $ 2,037,296.01 |
| County Cemetery | 109,985.96 | - | 19,500.00 | 23,373.88 | 106,112.08 | 1,875.03 | 107,987.11 |
| D.A.R.E. Grant | 8,916.64 | - | - | - | 8,916.64 | - | 8,916.64 |
| Juvenile Justice Authority | 33,209.25 | - | 221,359.12 | 239,127.21 | 15,441.16 | 16,876.11 | 32,317.27 |
| FEMA Grant | 333.80 | - | - | - | 333.80 | - | 333.80 |
| County Attorney - Asset Forfeiture | 4,166.34 | - | - | - | 4,166.34 | - | 4,166.34 |
| War Memorial | 300.00 | - | - | - | 300.00 | - | 300.00 |
| Neighborhood Revitalization | (634.49) | - | 552,057.57 | 494,278.47 | 57,144.61 | - | 57,144.61 |
| Special Emergency Response Team | - | - | 7,786.00 | 809.50 | 6,976.50 | - | 6,976.50 |
| Register of Deeds Technology | 192,266.47 | - | 27,768.00 | 8,621.58 | 211,412.89 | 5,325.00 | 216,737.89 |
| Sales Tax Purpose - Health Care | 74,839.20 | - | 1,828,681.05 | 1,718,252.00 | 185,268.25 | - | 185,268.25 |
| County Clerk's Technology | 61,434.05 | - | 6,942.00 | 4,780.16 | 63,595.89 | - | 63,595.89 |
| County Treasurer's Technology | 62,547.00 | - | 6,942.00 | - | 69,489.00 | - | 69,489.00 |
| COVID-19 | (18,148.54) | - | 114,976.83 | 116,047.61 | (19,219.32) | 4,768.17 | (14,451.15) |
| Cowley College Sales Tax | 141,152.31 | - | 1,828,680.83 | 1,828,207.49 | 141,625.65 | - | 141,625.65 |
| JJA - Juvenile Reinvestment | 6,122.92 | - | 166,124.64 | 63,466.82 | 108,780.74 | - | 108,780.74 |
| Bioterrorism Grant | 24,341.86 | - | 23,379.00 | 20,635.14 | 27,085.72 | 1,178.09 | 28,263.81 |
| Pan Flu Grant | 8,408.46 | - | 4,853.30 | 3,803.74 | 9,458.02 | 236.92 | 9,694.94 |
| Cities Readiness Grant | (1,054.65) | - | 27,610.74 | 25,059.47 | 1,496.62 | 1,022.67 | 2,519.29 |
| CRI Regional Grant | 25,444.17 | - | 171,050.25 | 177,918.66 | 18,575.76 | - | 18,575.76 |
| SCMR Regional PHEP Grant | 7,083.35 | - | 35,872.25 | 32,020.29 | 10,935.31 | - | 10,935.31 |
| Auto License Fee | 22,104.14 | - | 199,709.26 | 193,504.15 | 28,309.25 | 7,199.68 | 35,508.93 |
| Contingent At Risk | 3,487,137.60 | - | 3,853,807.92 | 3,819,013.97 | 3,521,931.55 | - | 3,521,931.55 |
| Department of Energy Grant | (195,043.03) | - | 104,378.08 | 234,072.71 | (324,737.66) | 9,955.73 | (314,781.93) |
| ARPA Grant | 3,797,035.66 | - | - | 2,275,100.08 | 1,521,935.58 | 148,500.00 | 1,670,435.58 |
| Bond and Interest Funds: | | | | | | | |
| Bond and Interest | 284,299.45 | - | 1,141,306.21 | 1,117,490.00 | 308,115.66 | - | 308,115.66 |
| Slate Valley Sewer | 30,931.64 | - | 8,312.22 | 21,408.38 | 17,835.48 | - | 17,835.48 |
| Greenfield Improvement District Bond and Interest | 3,287.25 | - | 12,964.02 | 12,827.50 | 3,423.77 | - | 3,423.77 |
| Capital Projects Fund: | | | | | | | |
| Road Bond Series 2021-1 | 570,710.32 | 3,770.36 | 121,012.94 | 21,757.63 | 673,735.99 | - | 673,735.99 |
| Business Funds: | | | | | | | |
| Self-Insured Medical Plan | 27,560.32 | - | 2,883,581.96 | 2,706,416.71 | 204,725.57 | - | 204,725.57 |
| Trust Funds: | | | | | | | |
| Prosecuting Attorney Training | 55,580.29 | - | 4,319.76 | 3,050.73 | 56,849.32 | - | 56,849.32 |
| Total Primary Government (Excluding Agency Funds) | $ 14,403,772.85 | $ 173,770.36 | $ 35,777,917.67 | $ 36,663,265.74 | $ 13,692,195.14 | $ 1,546,656.60 | $ 15,238,851.74 |

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

**SUMNER COUNTY, KANSAS**

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

| | 2023 |
|---|---|
| Total Cash to be accounted for: | $ 15,238,851.74 |
| Composition of Cash: | |
| Cash on Hand | $ 15,185.90 |
| Checking Accounts: | |
| Demand Deposit Accounts | 2,966,348.02 |
| Time Deposit Accounts | 137,119.23 |
| Investments: | |
| Kansas Municipal Investment Pool | 21,633,127.86 |
| Certificates of Deposit | 16,326,994.65 |
| Total Cash | 41,078,775.66 |
| Agency Funds Per Schedule 3 | (25,839,923.92) |
| Total Reporting Entity (Excluding Agency Funds) | $ 15,238,851.74 |

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

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Sumner County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity
Sumner County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Sumner County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types
The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the County are as follows:

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

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

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

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

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

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Accounting

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

The municipality 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 municipality to use the regulatory basis of accounting.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a regulatory receipt 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 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for regulatory receipt recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as regulatory receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as regulatory receipts in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Fire Retirement System, which are multi-employer, state-wide pension plans. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as regulatory receipts. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as regulatory receipts. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the fiscal year ending December 31, 2023 the County amended the Employee Benefits Fund, Tax Sale Foreclosure Fund, and Slate Valley Sewer Fund.

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

- Special Highway Improvement Fund
- Sumner County Fights Addiction Fund
- Sanitary Landfill Fund
- Sheriff Asset Forfeiture Fund
- Federal Equitable Sharing-County Attorney Fund
- Federal Equitable Sharing-Sheriff Fund
- CDBG Grant Fund
- Equipment Reserve Fund
- D.A.R.E. Grant Fund
- FEMA Grant Fund
- County Attorney - Asset Forfeiture Fund
- War Memorial Fund
- Neighborhood Revitalization Fund
- Special Emergency Response Team Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- County Treasurer's Technology Fund
- Auto License Fee Fund
- Contingent At Risk Fund
- Department of Energy Grant Fund
- ARPA Grant Fund

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

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the COVID-19 Fund and Department of Energy Grant Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. All of the funds listed above met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in the excess of budgeted limits in Tax Sale Foreclosure Fund and Sales Tax Purpose - Health Care Fund.

Designated Depository

K.S.A. 9-1401 requires municipalities to designate the banks, savings, and loan associations or savings banks that will serve as official depositories of the municipality. The County's self-insured health insurance plan deposits funds with its third party administrator (TPA), which is then deposited in the TPA's bank account to be used for payment of claims. This account would not be a qualifying account under K.S.A 9-1401.

**3. DEPOSITS AND INVESTMENTS**

As of year-end, the County has the following investments.

| Investment Type | Fair Value | Investment Maturities (in Years) Less than 1 | Rating |
|---|---|---|---|
| Kansas Municipal Investment Pool | $21,633,127.86 | $21,633,127.86 | S&P AAAf/S1+ |

**3. DEPOSITS AND INVESTMENTS** (Continued)

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 branch or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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

*Deposits:* At year-end, the County's carrying amount of deposits was $19,430,461.90 and the bank balance was $21,901,822.64. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $871,667.43 was covered by FDIC insurance, and $16,920,294.78 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, $4,109,860.43 was covered with a letter of credit. The County's self-insured health insurance plan deposits funds with its third party administrator (TPA), which is then deposited in the TPA's bank account to be used for payment of claims, at year-end the amount held for health claims was $204,725.57. This account would not be a qualifying account under K.S.A 9-1401 and would be considered unsecure at year-end.

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

At December 31, 2023, the County had invested $21,633,127.86 in the State's municipal investment pool. The municipal investment pool is under the oversight of the pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

## 4. LONG-TERM DEBT

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

| Issue | Interest Rates | Date of Issue | Original Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| General Obligation Bonds | | | | | | | | | |
| Road Bond Series 2014 - 1 | 2% - 4% | June 1, 2014 | $ 11,640,000.00 | October 1, 2028 | $ 4,310,000.00 | $ - | $ (650,000.00) | $ 3,660,000.00 | 172,400.00 |
| Bond Series 2015 | 3.25% | June 16, 2015 | 146,000.00 | October 1, 2030 | 87,000.00 | - | (10,000.00) | 77,000.00 | 2,827.50 |
| Bonds Series 2021 - 1 | 3.00% | September 1, 2021 | 8,630,000.00 | October 1, 2040 | 8,630,000.00 | - | - | 8,630,000.00 | 258,900.00 |
| Advance Refunding Bond | | | | | | | | | |
| 2021 - 2 (Partial Refunding of 2014 - 1) | 1.7% - 1.9% | September 1, 2021 | 2,035,000.00 | October 1, 2031 | 2,035,000.00 | - | - | 2,035,000.00 | 36,190.00 |
| KDHE Loans: | | | | | | | | | |
| Paid by the City of Slate Valley, Kansas | | | | | | | | | |
| Kansas Water Pollution Control | 2.71% | April 27, 2004 | 216,300.00 | March 1, 2026 | 43,611.16 | - | (12,043.95) | 31,567.21 | 1,100.81 |
| Pooled Money Investment Board | | | | | | | | | |
| Installment Loan | 0.691% | July 22, 2022 | 3,853,807.92 | July 22, 2026 | 3,853,807.92 | - | (963,451.98) | 2,890,355.94 | 26,629.81 |
| Total Contractual Indebtedness | | | | | $ 18,959,419.08 | $ - | $ (1,635,495.93) | $ 17,323,923.15 | $ 498,048.12 |

## 4. LONG-TERM DEBT (Continued)

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

| Issue | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 - 2033 | 2034 - 2038 | 2039 - 2040 | Total |
|---|---|---|---|---|---|---|---|---|---|
| Principal | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | |
| Road Bond Series 2014 - 1 | $ 675,000.00 | $ 705,000.00 | $ 730,000.00 | $ 760,000.00 | $ 790,000.00 | $ - | $ - | $ - | $ 3,660,000.00 |
| Bond Series 2015 | 10,000.00 | 10,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | 24,000.00 | - | - | 77,000.00 |
| Bonds Series 2021 - 1 | - | - | - | - | - | 2,245,000.00 | 4,910,000.00 | 1,475,000.00 | 8,630,000.00 |
| Advance Refunding Bond | | | | | | | | | |
| 2021 - 2 (Partial Refunding of 2014 - 1) | - | - | - | - | - | 2,035,000.00 | - | - | 2,035,000.00 |
| KDHE Loans: | | | | | | | | | |
| Paid by the City of Slate Valley, Kansas | | | | | | | | | |
| Kansas Water Pollution Control | 12,372.56 | 12,710.13 | 6,484.52 | - | - | - | - | - | 31,567.21 |
| Pooled Money Investment Board | | | | | | | | | |
| Installment Loan | 963,451.98 | 963,451.98 | 963,451.98 | - | - | - | - | - | 2,890,355.94 |
| Total Principal Payments | 1,660,824.54 | 1,691,162.11 | 1,710,936.50 | 771,000.00 | 801,000.00 | 4,304,000.00 | 4,910,000.00 | 1,475,000.00 | 17,323,923.15 |
| Interest | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | |
| Road Bond Series 2014 - 1 | 146,400.00 | 119,400.00 | 91,200.00 | 62,000.00 | 31,600.00 | - | - | - | 450,600.00 |
| Bond Series 2015 | 2,502.50 | 2,177.50 | 1,852.50 | 1,495.00 | 1,137.50 | 1,170.00 | | - | 10,335.00 |
| Bonds Series 2021 - 1 | 258,900.00 | 258,900.00 | 258,900.00 | 258,900.00 | 258,900.00 | 1,240,050.00 | 671,700.00 | 56,250.00 | 3,262,500.00 |
| Advance Refunding Bond | | | | | | | | | |
| 2021 - 2 (Partial Refunding of 2014 - 1) | 36,190.00 | 36,190.00 | 36,190.00 | 36,190.00 | 36,190.00 | 65,660.00 | - | - | 246,610.00 |
| KDHE Loans: | | | | | | | | | |
| Paid by the City of Slate Valley, Kansas | | | | | | | | | |
| Kansas Water Pollution Control | 700.98 | 394.54 | 97.76 | - | - | - | - | - | 1,193.28 |
| Pooled Money Investment Board | | | | | | | | | |
| Installment Loan | 19,972.36 | 13,314.91 | 6,657.45 | - | - | - | - | - | 39,944.72 |
| Total Interest Payments | 464,665.84 | 430,376.95 | 394,897.71 | 358,585.00 | 327,827.50 | 1,306,880.00 | 671,700.00 | 56,250.00 | 4,011,183.00 |
| Total Principal and Interest Payments | $ 2,125,490.38 | $ 2,121,539.06 | $ 2,105,834.21 | $ 1,129,585.00 | $ 1,128,827.50 | $ 5,610,880.00 | $ 5,581,700.00 | $ 1,531,250.00 | ############ |

**4. LONG-TERM DEBT** (Continued)

*Refunding Bonds*
On September 1, 2021 the County defeased the 2014 G.O. Road Bonds by placing cash of $1,972,646.01 of U.S. Treasury investments in a trust account with Security Bank of Kansas City, the escrow agent for the defeasance. Both cash and the investments have been irrevocably pledged to the payment of the outstanding bonds. The escrow agent has been authorized to substitute assets that are not essentially risk-free in the trust portfolio. Principal and interest from the cash and investments have been deemed sufficient to retire the principal and interest on the $1,800,000.00 outstanding balance of the 2014 G.O. Road Bonds issued to finance for the construction of road improvements. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2023 $1,325,000.00 of bonds remained outstanding and are considered defeased.

**5. RIGHT TO USE CONTRACT**

As of December 31, 2023 the County has entered into contracts for office equipment and heavy machinery. Rent expense for the year ended December 31, 2023 was $156,027.97. Under the current agreement, the future minimum rental payments are as follows:

| | | |
|---|---|---|
| 2024 | $ | 159,990.70 |
| 2025 | | 63,351.94 |

**6. DEFINED BENEFIT PENSION PLAN**

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $641,676.37 for KPERS and $279,197.60 for KP&F for the year ended December 31, 2023.

## 6. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $6,624,009.00 and $2,820,019.00 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial 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 above.

## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Death and Disability Other Post-Employment Benefits*

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

*Compensated Absences:*

Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending on length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination. As of January 1, 2023 the sick leave over 400 hours that would have been "lost" will be bought back by the County at the employee's current rate of pay.

In accordance with the above criteria, the County has accrued a liability for annual leave and compensatory time, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2023, was $414,776.24 for annual leave and compensatory time. In accordance with the above criteria, the County has accrued a liability for sick pay for "lost" time at December 31, 2023, was $32,019.75.

*Other Post Employment Benefits:*

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The Premium is paid in full by the insured. There is no cost to the County under this program.

## 8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has established an Employee Benefits Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with Pan American Life Insurance Company to be the claims supervisor. The supervisor reviews all claims for allow ability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over $100,000.00.

## 9. CONTINGENCY FOR PROPERTY TAXES UNDER APPEAL AND RELATED RESERVE

Property Tax Appeal

The largest property taxpayer in the county has appealed their property tax valuation for 2012-2023. The 2012, 2013, 2015, and 2018 court cases were settled in previous years resulting in refunds to the taxpayer and interest attributable to the refunds which was charged to County funds. Tax years 2014, 2016, 2017, 2019, 2020, 2021, and 2022 were settled in November 2023 and the County was ordered to pay $820,134.54, which was charged to the General Fund of the County, of interest to the taxpayer for tax years 2015 and 2018 and the tax payer will forebear enforcement of interest on any refunds for tax years 2014, 2016, 2017, and 2019 through 2023. Tax refunds for 2014 and 2016 were completed in 2023 in the amounts of $2,508,381.50 from the Contingent At Risk Reserve Fund and $2,558,889.83 from current year ad valorem tax.

In July, 2022 the County applied for and received a loan of $3,853,807.92 from the Kansas Pooled Money Investment Board (PMIB) to cover the refund of 2018 taxes in this amount. The terms of this loan require repayment over a four-year period including interest of 0.691%.

All refunds to taxpayers are processed by the County Treasurer as reductions of the next regular apportionment of ad valorem taxes due affected taxing subdivisions, including County funds.

While management believes the estimate is reasonable for the amount of refunds that will be due under these actions, management has created a "Contingent At Risk Reserve Fund" to temporarily reserve amounts that will become due for refunds to this taxpayer. This reserve fund was created in 2014 to temporarily move at risk tax receipts to this reserve from other county funds. This reservation of tax receipts will be moved back to the originating fund as tax rebates are made for each year at issue. This contingent tax refund liability has not been recognized in the financial statement under the County's regulatory basis of accounting.

The County intends to issue debt through Pooled Money Investment Board (PMIB) in order to cover refunds due to the tax payer and will levy taxes to repay the PMIB loan in budget year 2025 for any amounts not withheld from future tax payments.

## 9. CONTINGENCY FOR PROPERTY TAXES UNDER APPEAL AND RELATED RESERVE (Continued)

The 2023 over assessed ad valorem tax was abated, therefore, the 2024 apportionments will reflect this reduction. For tax years 2024 through 2028 the taxpayer and County agreed the County would appraise the property for ad valorem tax purposes according to a set formula.

Final decisions are as follows and estimated to the best of the County's ability:

| Tax Year | Tax Overpayment Per Final Court Decisions | County Portion of Final Decisions | Status |
|---|---|---|---|
| 2012 | $ 380,299.00 | $ 111,876.00 | *Paid in 2018 |
| 2013 | 2,732,132.00 | 780,983.00 | *Paid in 2018 |
| 2015 | 3,602,039.00 | 1,036,205.00 | *Paid in 2021 |
| 2018 | 3,853,808.00 | 1,185,889.00 | *Paid in 2018 |
| 2014 | 2,508,381.50 | 714,469.18 | *Paid in 2023 |
| 2016 | 2,558,889.83 | 786,375.70 | *Paid in 2023 |
| 2017 | 2,737,581.38 | 840,380.82 | *Due in 2024 |
| 2019 | 3,798,176.15 | 1,195,453.72 | *Due in 2024 |
| 2020 | 3,956,957.07 | 1,282,762.07 | *Due in 2025 |
| 2021 | 4,647,490.26 | 1,491,069.43 | *Due in 2025 |
| 2022 | 4,696,285.43 | 1,405,915.80 | *Due in 2026 |
| | $ 35,472,039.62 | $ 10,831,379.72 | |
| 2012 & 2013 Interest paid | | $ 380,571.00 | *Paid in 2019 |
| 2014 Interest paid | | 820,134.54 | *Paid in 2023 |
| Total Interest Paid | | $ 1,200,705.54 | |

## 10. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

The County formerly operated a municipal solid waste landfill that was closed and capped in 1994. State and federal laws and regulations require that certain maintenance and monitoring functions continue for 30 years after closure. Estimates of future costs are not maintained for this closed landfill. In 2006, the County entered into a an agreement with the City of Wellington, Kansas to purchase the land containing the sanitary landfill and as part of the that agreement, the city is liable for monitoring costs after 2016. Sumner County maintained the Sanitary Landfill Fund to provide for future closure costs. The unencumbered balance of this fund at December 31, 2023 was $102,239.48.

## 11. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

## 12. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

| PROJECT NAME | PROJECT AUTHORIZATION | EXPENDED THRU 12/31/23 | ESTIMATED COMPLETION |
|---|---|---|---|
| 2021 Road Project | $ 9,500,000.00 | $ 9,028,300.90 | Completed |

## 13. INTERFUND TRANSFERS

Operating transfers were as follows:

| From Fund: | To Fund: | Statutory Authority | Amount |
|---|---|---|---|
| General | Equipment Reserve | K.S.A. 19-119 | $ 103,557.00 |
| General | Capital Improvement | K.S.A. 19-120 | 25,000.00 |
| Tax Sale Foreclosure | General | Res. 2023-11 | 4,404.89 |
| Contingent At Risk | General | Tax Appeal | 107,735.21 |
| Auto License Fee | General | K.S.A. 8-145 | 31,309.29 |
| Contingent At Risk | Road and Bridge | Tax Appeal | 82,988.86 |
| Road & Bridge | Special Highway Improvement | K.S.A 68-590 | 148,239.13 |
| Contingent At Risk | Special Bridge | Tax Appeal | 1,261.30 |
| Contingent At Risk | 4-H Club | Tax Appeal | 104.01 |
| Contingent At Risk | Fair Association | Tax Appeal | 231.87 |
| Contingent At Risk | County Fair | Tax Appeal | 263.66 |
| Sales Tax Purpose-Health Care | Health | K.S.A 65-204 | 334,713.00 |
| Contingent At Risk | Soil Conservation | Tax Appeal | 823.45 |
| Contingent At Risk | Election | Tax Appeal | 9,460.94 |
| Election | Equipment Reserve | K.S.A. 19-119 | 30,000.00 |
| Contingent At Risk | Noxious Weed | Tax Appeal | 4,572.36 |
| Noxious Weed | Equipment Reserve | K.S.A. 19-119 | 8,000.00 |
| Sales Tax Purpose-Health Care | Ambulance | K.S.A. 12-110d | 693,500.00 |
| Contingent At Risk | Employee Benefit | K.S.A. 12-16,102 | 51,192.09 |
| Contingent At Risk | County Extension Council | Tax Appeal | 5,468.69 |
| Sales Tax Purpose-Health Care | Mental Health | K.S.A 65-204 | 432,840.00 |
| Contingent At Risk | Appraiser's Cost | Tax Appeal | 14,268.99 |
| Appraiser's Cost | Equipment Reserve | K.S.A. 19-119 | 10,000.00 |
| Sales Tax Purpose-Health Care | Futures Unlimited | K.S.A 65-204 | 192,198.00 |
| Contingent At Risk | Service Program For the Elderly | Tax Appeal | 3,829.07 |
| Sales Tax Purpose-Health Care | Futures Unlimited Building | K.S.A 65-204 | 25,000.00 |
| Contingent At Risk | Capital Improvement | Tax Appeal | 6,432.86 |
| 2010 911 Wire Line | Equipment Reserve | K.S.A. 19-119 | 50,000.00 |
| Health | Equipment Reserve | K.S.A. 19-119 | 1,905.00 |
| Contingent At Risk | Bonds and Interest | Tax Appeal | 31,917.22 |

## 14. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition or disclosure in the financial statement. Additionally there were no nonrecognized subsequent events requiring disclosure.

# SUPPLEMENTARY INFORMATION

**SUMNER COUNTY, KANSAS**
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Certified Budget for Comparison | Expenditures Charged to Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|---|
| General Fund | $ 10,352,494.00 | $ - | $ 10,352,494.00 | $ 8,336,718.04 | $ (2,015,775.96) |
| Special Purpose Funds: | | | | | |
| Road and Bridge | 4,582,638.00 | 1,053,446.08 | 5,636,084.08 | 4,424,480.57 | (1,211,603.51) |
| Special Bridge | 40,000.00 | - | 40,000.00 | 40,000.00 | - |
| Special Road and Bridge | 182.00 | - | 182.00 | - | (182.00) |
| Agricultural Complex Bond and Interest | 41,084.00 | - | 41,084.00 | 2,180.73 | (38,903.27) |
| 4-H Club | 3,000.00 | - | 3,000.00 | 3,000.00 | - |
| Fair Association | 7,000.00 | - | 7,000.00 | 7,000.00 | - |
| County Fair | 8,000.00 | - | 8,000.00 | 8,000.00 | - |
| Health | 1,205,915.00 | 774.57 | 1,206,689.57 | 983,731.65 | (222,957.92) |
| Soil Conservation | 25,000.00 | - | 25,000.00 | 25,000.00 | - |
| Election | 333,837.00 | - | 333,837.00 | 237,826.56 | (96,010.44) |
| Noxious Weed | 216,077.00 | - | 216,077.00 | 179,735.71 | (36,341.29) |
| Ambulance | 695,000.00 | - | 695,000.00 | 693,499.99 | (1,500.01) |
| Employee Benefits | 4,428,797.00 | - | 4,428,797.00 | 4,091,661.10 | (337,135.90) |
| County Extension Council | 164,812.00 | - | 164,812.00 | 164,812.00 | - |
| Mental Health | 432,840.00 | - | 432,840.00 | 432,840.00 | - |
| Appraiser's Cost | 484,804.00 | - | 484,804.00 | 427,687.57 | (57,116.43) |
| Futures Unlimited | 192,198.00 | - | 192,198.00 | 192,198.00 | - |
| Service Program for the Elderly | 116,237.00 | - | 116,237.00 | 116,231.00 | (6.00) |
| Tax Sale Foreclosure | 60,000.00 | - | 60,000.00 | 71,842.49 | 11,842.49 |
| Tort Liability | 35,831.00 | - | 35,831.00 | 2,500.00 | (33,331.00) |
| Futures Unlimited Building | 25,000.00 | - | 25,000.00 | 25,000.00 | - |
| Conceal and Carry Permit Fees | 3,000.00 | - | 3,000.00 | - | (3,000.00) |
| Special Park and Recreation | 2,500.00 | - | 2,500.00 | - | (2,500.00) |
| Special Alcohol Program | 4,417.00 | - | 4,417.00 | 2,400.00 | (2,017.00) |
| Community Corrections Grant | 217,511.00 | - | 217,511.00 | 198,066.59 | (19,444.41) |
| Work Release | - | - | - | - | - |
| Capital Improvement | 81,987.00 | - | 81,987.00 | 15,804.10 | (66,182.90) |
| 2010 911 Wire Line | 187,500.00 | - | 187,500.00 | 181,038.59 | (6,461.41) |
| Sex Offender Fee | 4,000.00 | - | 4,000.00 | 1,311.72 | (2,688.28) |

**SUMNER COUNTY, KANSAS**
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Certified Budget for Comparison | Expenditures Charged to Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|---|
| Inmate Phone System | $ 60,000.00 | $ - | $ 60,000.00 | $ 45,924.50 | $ (14,075.50) |
| County Cemetery | 52,000.00 | - | 52,000.00 | 23,373.88 | (28,626.12) |
| Juvenile Justice Authority | 267,579.00 | - | 267,579.00 | 239,127.21 | (28,451.79) |
| Sales Tax Purpose - Health Care | 1,679,751.00 | - | 1,679,751.00 | 1,718,252.00 | 38,501.00 |
| COVID-19 | 35,500.00 | 114,976.83 | 150,476.83 | 116,047.61 | (34,429.22) |
| Cowley College Sales Tax | 1,919,090.00 | - | 1,919,090.00 | 1,828,207.49 | (90,882.51) |
| JJA - Juvenile Reinvestment | 59,654.00 | 165,713.64 | 225,367.64 | 63,466.82 | (161,900.82) |
| Bio-Terrorism Grant | 20,946.00 | - | 20,946.00 | 20,635.14 | (310.86) |
| Pan Flu Grant | 4,000.00 | - | 4,000.00 | 3,803.74 | (196.26) |
| Cities Readiness Grant | 10,312.00 | 27,610.74 | 37,922.74 | 25,059.47 | (12,863.27) |
| CRI Regional Grant | 151,146.00 | 171,050.25 | 322,196.25 | 177,918.66 | (144,277.59) |
| SCMR Regional PHEP Grant | 36,010.00 | - | 36,010.00 | 32,020.29 | (3,989.71) |
| Bond and Interest Fund: | | | | | |
| Bond and Interest | 1,329,635.00 | - | 1,329,635.00 | 1,117,490.00 | (212,145.00) |
| Slate Valley Sewer | 23,675.00 | - | 23,675.00 | 21,408.38 | (2,266.62) |
| Greenfield Improvement District Bond and Interest | 12,828.00 | - | 12,828.00 | 12,827.50 | (0.50) |
| Business Fund: | | | | | |
| Solid Waste | 3,490,298.00 | - | 3,490,298.00 | 2,706,416.71 | (783,881.29) |
| Trust Funds: | | | | | |
| Prosecuting Attorney Training | 5,800.00 | - | 5,800.00 | 3,050.73 | (2,749.27) |

**SUMNER COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 5,237,848.67 | $ 5,909,669.00 | $ (671,820.33) |
| Delinquent Tax | 129,987.09 | 70,000.00 | 59,987.09 |
| Motor Vehicle Tax | 505,443.46 | 509,185.00 | (3,741.54) |
| Recreational Vehicle Tax | 11,952.40 | 11,434.00 | 518.40 |
| 16/20 M Truck Tax | 21,408.67 | 22,982.00 | (1,573.33) |
| Commercial Vehicle Tax | 12,777.37 | 12,403.00 | 374.37 |
| Watercraft Tax | 3,706.82 | 3,833.00 | (126.18) |
| Rental Excise Tax | 76.19 | 20.00 | 56.19 |
| Mineral Production Tax | 21,256.43 | 10,000.00 | 11,256.43 |
| In Lieu of Tax | 341,192.00 | 356,192.00 | (15,000.00) |
| Neighborhood Revitalization Rebates | (199,868.11) | (262,250.00) | 62,381.89 |
| Interest of Fees on Tax | (517,095.76) | 283,000.00 | (800,095.76) |
| Intergovernmental | | | |
| Federal Grants | 69,059.00 | - | 69,059.00 |
| State Grants | 12,934.46 | - | 12,934.46 |
| Casino Gaming Receipts | 1,586,367.28 | 1,723,596.00 | (137,228.72) |
| Local Alcoholic Liquor Tax | 1,396.25 | - | 1,396.25 |
| Licenses, Fees, and Permits | | | |
| Officer Fees | 38,182.92 | 79,402.00 | (41,219.08) |
| ROD Recording Fees | 198,185.75 | 236,000.00 | (37,814.25) |
| Court Fees | 1,901.92 | 8,700.00 | (6,798.08) |
| NRP Fees | - | 76,300.00 | (76,300.00) |
| Firework Permits | - | 5,000.00 | (5,000.00) |
| Diversion Fees | 13,130.00 | 11,000.00 | 2,130.00 |
| Producers Ag | 59,711.36 | 56,000.00 | 3,711.36 |
| Heritage Trust Fund | (13,655.00) | - | (13,655.00) |
| Use of Money and Property | | | |
| Interest on Investments | 772,400.22 | 70,400.00 | 702,000.22 |
| Rent | 76,990.80 | 69,000.00 | 7,990.80 |
| Prisoner Housing | 184,265.00 | 418,000.00 | (233,735.00) |
| Other Financing | 14,832.00 | 16,000.00 | (1,168.00) |
| Other Receipts | | | |
| Commissary | 16,769.36 | 13,000.00 | 3,769.36 |
| Miscellaneous | 44,078.46 | - | 44,078.46 |
| Reimbursed Expense | 611,098.01 | - | 611,098.01 |
| Operating Transfers from: | | | |
| Contingent At Risk Fund | 107,735.21 | 990,082.00 | (882,346.79) |
| Tax Sale Foreclosure Fund | 4,404.89 | - | 4,404.89 |
| Auto License Fee Fund | 31,309.29 | - | 31,309.29 |
| Total Receipts | 9,399,782.41 | $10,698,948.00 | $ (1,299,165.59) |

**SUMNER COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Expenditures | | | |
| County Commission | | | |
| Personal Services | $ 75,233.53 | $ 75,027.00 | $ 206.53 |
| Contractual Services | 787.55 | 1,395.00 | (607.45) |
| Commodities | 124.24 | 600.00 | (475.76) |
| Total County Commission | 76,145.32 | 77,022.00 | (876.68) |
| County Clerk | | | |
| Personal Services | 129,592.12 | 133,797.00 | (4,204.88) |
| Contractual Services | 4,722.68 | 5,100.00 | (377.32) |
| Commodities | 3,743.27 | 8,700.00 | (4,956.73) |
| Total County Clerk | 138,058.07 | 147,597.00 | (9,538.93) |
| County Treasurer | | | |
| Personal Services | 210,473.84 | 223,918.00 | (13,444.16) |
| Contractual Services | 8,819.95 | 20,128.00 | (11,308.05) |
| Commodities | 7,659.11 | 8,650.00 | (990.89) |
| Capital Outlay | 60.00 | - | 60.00 |
| Reimbursed Expense | (91.35) | - | (91.35) |
| Total County Treasurer | 226,921.55 | 252,696.00 | (25,774.45) |
| County Attorney | | | |
| Personal Services | 345,810.47 | 370,282.00 | (24,471.53) |
| Contractual Services | 24,910.19 | 21,500.00 | 3,410.19 |
| Commodities | 1,389.69 | 6,425.00 | (5,035.31) |
| Reimbursements | - | (200.00) | 200.00 |
| Total County Attorney | 372,110.35 | 398,007.00 | (25,896.65) |
| Register of Deeds | | | |
| Personal Services | 105,240.61 | 104,623.00 | 617.61 |
| Contractual Services | 1,460.73 | 3,580.00 | (2,119.27) |
| Commodities | 10,002.32 | 9,420.00 | 582.32 |
| Reimbursements | (7,845.70) | (4,000.00) | (3,845.70) |
| Total Register of Deeds | 108,857.96 | 113,623.00 | (4,765.04) |
| Unified Court | | | |
| Contractual Services | 425,773.46 | 473,500.00 | (47,726.54) |
| Commodities | 30,931.66 | 35,000.00 | (4,068.34) |
| Capital Outlay | 109,003.10 | 20,000.00 | 89,003.10 |
| Reimbursements | (63,967.88) | (50,000.00) | (13,967.88) |
| Total Unified Court | 501,740.34 | 478,500.00 | 23,240.34 |

**SUMNER COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | |
| Courthouse General | | | |
| Contractual Services | $ 745,453.27 | $ 648,000.00 | $ 97,453.27 |
| Commodities | 69,529.12 | 96,000.00 | (26,470.88) |
| Reimbursements | (199,359.95) | (154,000.00) | (45,359.95) |
| Total Courthouse General | 615,622.44 | 590,000.00 | 25,622.44 |
| GIS | | | |
| Personal Services | 38,697.83 | 38,522.00 | 175.83 |
| Contractual Services | 15,232.03 | 26,000.00 | (10,767.97) |
| Commodities | 835.54 | - | 835.54 |
| Reimbursements | (1,415.00) | - | (1,415.00) |
| Total GIS | 53,350.40 | 64,522.00 | (11,171.60) |
| Information Services | | | |
| Personal Services | 95,449.44 | 95,016.00 | 433.44 |
| Contractual Services | 312,694.00 | 361,900.00 | (49,206.00) |
| Commodities | 3,551.06 | 6,050.00 | (2,498.94) |
| Capital Outlay | 4,824.25 | 65,500.00 | (60,675.75) |
| Reimbursements | (10.00) | - | (10.00) |
| Total Information Services | 416,508.75 | 528,466.00 | (111,957.25) |
| County Counselor | | | |
| Personal Services | 97,134.18 | 96,694.00 | 440.18 |
| Contractual Services | 18,200.00 | 18,500.00 | (300.00) |
| Commodities | - | 100.00 | (100.00) |
| Total County Auditor | 115,334.18 | 115,294.00 | 40.18 |
| Planning/Zoning | | | |
| Personal Services | 142,052.42 | 143,480.00 | (1,427.58) |
| Contractual Services | 21,397.06 | 21,854.00 | (456.94) |
| Commodities | 5,820.44 | - | 5,820.44 |
| Capital Outlay | - | 5,500.00 | (5,500.00) |
| Reimbursements | (3,120.66) | - | (3,120.66) |
| Total Planning/Zoning | 166,149.26 | 170,834.00 | (4,684.74) |
| County Building Maintenance | | | |
| Personal Services | 201,249.08 | 216,300.00 | (15,050.92) |
| Contractual Services | 168,684.79 | 159,000.00 | 9,684.79 |
| Commodities | 10,310.72 | 10,000.00 | 310.72 |
| Capital Outlay | - | 48,000.00 | (48,000.00) |
| Total County Building Maintenance | 380,244.59 | 433,300.00 | (53,055.41) |
| Total General Government | 3,171,043.21 | 3,369,861.00 | (198,817.79) |

**SUMNER COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | |
| Public Safety | | | |
| Sheriff | | | |
| Personal Services | $ 1,465,355.61 | $ 1,654,429.00 | $ (189,073.39) |
| Contractual Services | 374,232.08 | 125,564.00 | 248,668.08 |
| Commodities | 192,940.11 | 401,600.00 | (208,659.89) |
| Capital Outlay | 454,028.30 | 261,000.00 | 193,028.30 |
| Reimbursements | (118,793.50) | (1,417.00) | (117,376.50) |
| Total Sheriff | 2,367,762.60 | 2,441,176.00 | (73,413.40) |
| Jail Maintenance | | | |
| Personal Services | - | 2,000.00 | (2,000.00) |
| Contractual Services | 11,841.91 | 28,000.00 | (16,158.09) |
| Commodities | 2,352.21 | 13,500.00 | (11,147.79) |
| Capital Outlay | - | 5,500.00 | (5,500.00) |
| Total Jail Maintenance | 14,194.12 | 49,000.00 | (34,805.88) |
| Jail | | | |
| Personal Services | 997,815.67 | 1,222,886.00 | (225,070.33) |
| Commodities | 552,699.95 | 496,130.00 | 56,569.95 |
| Total Jail | 1,550,515.62 | 1,719,016.00 | (168,500.38) |
| Juvenile Detention | | | |
| Contractual Services | - | 25,000.00 | (25,000.00) |
| CASA | - | 20,000.00 | (20,000.00) |
| Crime Stoppers | 1,500.00 | 1,500.00 | - |
| Emergency Management | | | |
| Personal Services | 100,627.54 | 100,200.00 | 427.54 |
| Contractual Services | 17,243.47 | 23,400.00 | (6,156.53) |
| Commodities | 2,165.60 | 6,100.00 | (3,934.40) |
| Capital Outlay | - | 7,500.00 | (7,500.00) |
| Total Emergency Management | 120,036.61 | 137,200.00 | (17,163.39) |
| 911 System | | | |
| Personal Services | 720,139.57 | 818,035.00 | (97,895.43) |
| Contractual Services | 12,006.31 | 25,000.00 | (12,993.69) |
| Commodities | 8,018.22 | 11,250.00 | (3,231.78) |
| Capital Outlay | 2,977.60 | 4,000.00 | (1,022.40) |
| Total 911 System | 743,141.70 | 858,285.00 | (115,143.30) |
| Total Public Safety | 4,797,150.65 | 5,251,177.00 | (454,026.35) |
| Health | | | |
| Coroner | | | |
| Contractual Services | 77,889.00 | 72,500.00 | 5,389.00 |
| Reimbursements | (46,036.69) | (40,000.00) | (6,036.69) |
| Total Coroner | 31,852.31 | 32,500.00 | (647.69) |
| Total Health | 31,852.31 | 32,500.00 | (647.69) |

**SUMNER COUNTY, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | |
| Economic Development | | | |
| Contractual Services | $ 122,668.68 | $ 14,984.00 | $ 107,684.68 |
| Appropriations | - | 55,016.00 | (55,016.00) |
| Total Economic Development | 122,668.68 | 70,000.00 | 52,668.68 |
| Culture and Recreation | | | |
| Culture and Recreation Appropriations | | | |
| Museum | 1,350.00 | 15,500.00 | (14,150.00) |
| Historical Society | - | 2,000.00 | (2,000.00) |
| Wichita Area Planning | 96.19 | 150.00 | (53.81) |
| Wheat Festival | 10,000.00 | 10,000.00 | - |
| Public Transportation | 20,000.00 | 20,000.00 | - |
| Total Culture and Recreation | 31,446.19 | 47,650.00 | (16,203.81) |
| Capital Improvements | | | |
| Capital Outlay | 54,000.00 | - | 54,000.00 |
| Total Capital Improvements | 54,000.00 | - | 54,000.00 |
| Reserves | | | |
| Casino Appeal Note | - | 990,082.00 | (990,082.00) |
| Reserve | - | 499,209.00 | (499,209.00) |
| Total Reserves | - | 1,489,291.00 | (1,489,291.00) |
| Operating Transfers to: | | | |
| Equipment Reserve Fund | 103,557.00 | 92,015.00 | 11,542.00 |
| Capital Improvement Fund | 25,000.00 | - | 25,000.00 |
| Total Operating Transfers | 128,557.00 | 92,015.00 | 36,542.00 |
| Total Expenditures | 8,336,718.04 | $ 10,352,494.00 | $ (2,015,775.96) |
| Receipts Over(Under) Expenditures | 1,063,064.37 | | |
| Unencumbered Cash, Beginning | 808,753.09 | | |
| Prior Year Cancelled Encumbrances | 170,000.00 | | |
| Unencumbered Cash, Ending | $ 2,041,817.46 | | |

**SUMNER COUNTY, KANSAS**
**ROAD AND BRIDGE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 2,529,296.07 | $ 2,888,037.00 | $ (358,740.93) |
| Delinquent Tax | 79,396.72 | 49,998.00 | 29,398.72 |
| Motor Vehicle Tax | 333,072.87 | 338,067.00 | (4,994.13) |
| Recreational Vehicle Tax | 7,886.88 | 7,592.00 | 294.88 |
| 16/20 M Truck Tax | 10,900.46 | 15,259.00 | (4,358.54) |
| Commercial Vehicle Tax | 8,470.54 | 8,235.00 | 235.54 |
| Watercraft Tax | 2,461.78 | 2,545.00 | (83.22) |
| Rental Excise Tax | 50.59 | - | 50.59 |
| Intergovernmental | | | |
| State Grants | 148,239.13 | - | 148,239.13 |
| Special City and County Highway | 822,958.49 | 878,328.00 | (55,369.51) |
| Equalization Aid | 32,969.17 | - | 32,969.17 |
| Licenses, Fees, and Permits | | | |
| Officer Fees | 78,741.76 | - | 78,741.76 |
| Other Receipts | | | |
| Reimbursed Expense | 49,279.29 | - | 49,279.29 |
| Operating Transfers from | | | |
| Contingent At Risk Fund | 82,988.96 | - | 82,988.96 |
| Total Receipts | 4,186,712.71 | $ 4,188,061.00 | $ (1,348.29) |

**SUMNER COUNTY, KANSAS**
**ROAD AND BRIDGE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Expenditures | | | |
| Public Works | | | |
| Personal Services | $ 1,732,691.67 | $ 1,803,741.00 | $ (71,049.33) |
| Employee Benefits | 269,786.00 | 269,786.00 | - |
| Contractual Services | 119,156.37 | 101,126.00 | 18,030.37 |
| Commodities | 1,374,853.87 | 1,630,565.00 | (255,711.13) |
| Capital Outlay | 125.00 | 193,279.00 | (193,154.00) |
| Projects | 654,738.68 | 432,000.00 | 222,738.68 |
| Finance Leases | 124,889.85 | 152,141.00 | (27,251.15) |
| Operating Transfers to | | | |
| Special Highway Improvement Fund | 148,239.13 | - | 148,239.13 |
| Total Certified Budget | | 4,582,638.00 | (158,157.43) |
| Adjustments for Qualifying | | | |
| Budget Credits | | 1,053,446.08 | (1,053,446.08) |
| Total Expenditures | 4,424,480.57 | $10,218,722.08 | $ (1,211,603.51) |
| Receipts Over(Under) Expenditures | (237,767.86) | | |
| Unencumbered Cash, Beginning | 696,831.08 | | |
| Unencumbered Cash, Ending | $ 459,063.22 | | |

**SUMNER COUNTY, KANSAS**
**SPECIAL BRIDGE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 34,039.82 | $ 38,946.00 | $ (4,906.18) |
| Delinquent Tax | 955.76 | - | 955.76 |
| Motor Vehicle Tax | 3,448.93 | 3,469.00 | (20.07) |
| Recreational Vehicle Tax | 81.55 | 78.00 | 3.55 |
| 16/20 M Truck Tax | 152.49 | 157.00 | (4.51) |
| Commercial Vehicle Tax | 87.08 | 85.00 | 2.08 |
| Watercraft Tax | 25.26 | 26.00 | (0.74) |
| Rental Excise Tax | 0.52 | - | 0.52 |
| Operating Transfers from | | | |
| Contingent At Risk Fund | 1,261.30 | - | 1,261.30 |
| Total Receipts | 40,052.71 | $ 42,761.00 | $ (2,708.29) |
| Expenditures | | | |
| Public Works | | | |
| Commodities | 40,000.00 | $ 40,000.00 | $ - |
| Total Expenditures | 40,000.00 | $ 40,000.00 | $ - |
| Receipts Over(Under) Expenditures | 52.71 | | |
| Unencumbered Cash, Beginning | 42,998.18 | | |
| Unencumbered Cash, Ending | $ 43,050.89 | | |

**SUMNER COUNTY, KANSAS**
**SPECIAL ROAD AND BRIDGE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Federal Aid | $ - | $ - | $ - |
| Total Receipts | - | $ - | $ - |
| Expenditures | | | |
| Public Works | | | |
| Contractual Services | - | $ 182.00 | $ (182.00) |
| Total Expenditures | - | $ 182.00 | $ (182.00) |
| Receipts Over(Under) Expenditures | - | | |
| Unencumbered Cash, Beginning | 357.24 | | |
| Unencumbered Cash, Ending | $ 357.24 | | |

**SUMNER COUNTY, KANSAS**
**AGRICULTURAL COMPLEX BOND AND INTEREST FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Use of Money and Property | | | |
| Rent | $ 10,477.80 | $ - | $ 10,477.80 |
| Total Receipts | 10,477.80 | $ - | $ 10,477.80 |
| Expenditures | | | |
| Agriculture | | | |
| Capital Outlay | 2,180.73 | $ 41,084.00 | $ (38,903.27) |
| Total Expenditures | 2,180.73 | $ 41,084.00 | $ (38,903.27) |
| Receipts Over(Under) Expenditures | 8,297.07 | | |
| Unencumbered Cash, Beginning | 131,801.40 | | |
| Unencumbered Cash, Ending | $ 140,098.47 | | |

**SUMNER COUNTY, KANSAS**
**4-H CLUB FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 2,530.43 | $ 2,874.00 | $ (343.57) |
| Delinquent Tax | 71.16 | - | 71.16 |
| Motor Vehicle Tax | 246.53 | 254.00 | (7.47) |
| Recreational Vehicle Tax | 5.83 | 6.00 | (0.17) |
| 16/20 M Truck Tax | 11.13 | 11.00 | 0.13 |
| Commercial Vehicle Tax | 6.22 | 6.00 | 0.22 |
| Watercraft Tax | 1.82 | 2.00 | (0.18) |
| Rental Excise Tax | 0.04 | - | 0.04 |
| Operating Transfers from | | | |
| Contingent At Risk Fund | 104.01 | - | 104.01 |
| Total Receipts | 2,977.17 | $ 3,153.00 | $ (175.83) |
| Expenditures | | | |
| Agriculture | | | |
| Contractual Services | 3,000.00 | $ 3,000.00 | $ - |
| Total Expenditures | 3,000.00 | $ 3,000.00 | $ - |
| Receipts Over(Under) Expenditures | (22.83) | | |
| Unencumbered Cash, Beginning | 207.21 | | |
| Unencumbered Cash, Ending | $ 184.38 | | |

**SUMNER COUNTY, KANSAS**
**FAIR ASSOCIATION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 5,827.26 | $ 6,702.00 | $ (874.74) |
| Delinquent Tax | 167.23 | - | 167.23 |
| Motor Vehicle Tax | 592.53 | 604.00 | (11.47) |
| Recreational Vehicle Tax | 14.01 | 14.00 | 0.01 |
| 16/20 M Truck Tax | 27.80 | 27.00 | 0.80 |
| Commercial Vehicle Tax | 14.93 | 15.00 | (0.07) |
| Watercraft Tax | 4.33 | 5.00 | (0.67) |
| Rental Excise Tax | 0.09 | - | 0.09 |
| Operating Transfers from | | | |
| Contingent At Risk Fund | 231.87 | - | 231.87 |
| Total Receipts | 6,880.05 | $ 7,367.00 | $ (486.95) |
| Expenditures | | | |
| Agriculture | | | |
| Contractual Services | 7,000.00 | $ 7,000.00 | $ - |
| Total Expenditures | 7,000.00 | $ 7,000.00 | $ - |
| Receipts Over(Under) Expenditures | (119.95) | | |
| Unencumbered Cash, Beginning | 533.91 | | |
| Unencumbered Cash, Ending | $ 413.96 | | |

**SUMNER COUNTY, KANSAS**
**COUNTY FAIR FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 6,849.25 | $ 7,730.00 | $ (880.75) |
| Delinquent Tax | 193.42 | - | 193.42 |
| Motor Vehicle Tax | 690.30 | 694.00 | (3.70) |
| Recreational Vehicle Tax | 16.31 | 16.00 | 0.31 |
| 16/20 M Truck Tax | 31.15 | 31.00 | 0.15 |
| Commercial Vehicle Tax | 17.42 | 17.00 | 0.42 |
| Watercraft Tax | 5.06 | 5.00 | 0.06 |
| Rental Excise Tax | 0.10 | - | 0.10 |
| Operating Transfers from | | | |
| Contingent At Risk Fund | 263.66 | - | 263.66 |
| Total Receipts | 8,066.67 | $ 8,493.00 | $ (426.33) |
| Expenditures | | | |
| Agriculture | | | |
| Contractual Services | 8,000.00 | $ 8,000.00 | $ - |
| Total Expenditures | 8,000.00 | $ 8,000.00 | $ - |
| Receipts Over(Under) Expenditures | 66.67 | | |
| Unencumbered Cash, Beginning | 646.48 | | |
| Unencumbered Cash, Ending | $ 713.15 | | |

**SUMNER COUNTY, KANSAS**
**HEALTH FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Federal Grants | $ 104,966.75 | $ - | $ 104,966.75 |
| State Grants | 128,287.03 | - | 128,287.03 |
| Licenses, Fees, and Permits | | | |
| Service Fees | 468,512.51 | 871,202.00 | (402,689.49) |
| Other Receipts | | | |
| Donation | 774.57 | - | 774.57 |
| Operating Transfers from | | | |
| Sales Tax Purpose - Health Care Fund | 334,714.00 | 334,713.00 | 1.00 |
| Total Receipts | 1,037,254.86 | $ 1,205,915.00 | $ (168,660.14) |
| Expenditures | | | |
| Health | | | |
| Personal Services | 663,859.47 | $ 859,840.00 | $ (195,980.53) |
| Contractual Services | 216,626.77 | 245,900.00 | (29,273.23) |
| Commodities | 101,340.41 | 97,175.00 | 4,165.41 |
| Operating Transfers to | | | |
| Equipment Reserve Fund | 1,905.00 | 3,000.00 | (1,095.00) |
| Total Certified Budget | | 1,205,915.00 | (222,183.35) |
| Adjustments for Qualifying | | | |
| Budget Credits | | 774.57 | (774.57) |
| Total Expenditures | 983,731.65 | $ 1,206,689.57 | $ (222,957.92) |
| Receipts Over(Under) Expenditures | 53,523.21 | | |
| Unencumbered Cash, Beginning | 850.63 | | |
| Unencumbered Cash, Ending | $ 54,373.84 | | |

**SUMNER COUNTY, KANSAS**
**SOIL CONSERVATION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 20,778.64 | $ 23,864.00 | $ (3,085.36) |
| Delinquent Tax | 598.69 | 412.00 | 186.69 |
| Motor Vehicle Tax | 2,121.86 | 2,131.00 | (9.14) |
| Recreational Vehicle Tax | 50.14 | 48.00 | 2.14 |
| 16/20 M Truck Tax | 97.94 | 96.00 | 1.94 |
| Commercial Vehicle Tax | 53.51 | 52.00 | 1.51 |
| Watercraft Tax | 15.51 | 16.00 | (0.49) |
| Rental Excise Tax | 0.33 | - | 0.33 |
| Operating Transfers to | | | |
| Contingent At Risk Fund | 823.45 | - | 823.45 |
| Total Receipts | 24,540.07 | $ 26,619.00 | $ (2,078.93) |
| Expenditures | | | |
| Agriculture | | | |
| Contractual Services | 25,000.00 | $ 25,000.00 | $ - |
| Total Expenditures | 25,000.00 | $ 25,000.00 | $ - |
| Receipts Over(Under) Expenditures | (459.93) | | |
| Unencumbered Cash, Beginning | 1,533.80 | | |
| Unencumbered Cash, Ending | $ 1,073.87 | | |

**SUMNER COUNTY, KANSAS**
**ELECTION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 225,263.80 | $ 259,559.00 | $ (34,295.20) |
| Delinquent Tax | 6,945.16 | 3,524.00 | 3,421.16 |
| Motor Vehicle Tax | 26,353.74 | 26,521.00 | (167.26) |
| Recreational Vehicle Tax | 623.07 | 596.00 | 27.07 |
| 16/20 M Truck Tax | 1,157.51 | 1,197.00 | (39.49) |
| Commercial Vehicle Tax | 665.55 | 646.00 | 19.55 |
| Watercraft Tax | 193.01 | 200.00 | (6.99) |
| Rental Excise Tax | 3.96 | - | 3.96 |
| Operating Transfers from | | | |
| Contingent At Risk Fund | 9,460.94 | - | 9,460.94 |
| Total Receipts | 270,666.74 | $ 292,243.00 | $ (21,576.26) |
| Expenditures | | | |
| General Government | | | |
| Personal Services | 124,059.92 | $ 131,837.00 | $ (7,777.08) |
| Contractual Services | 80,726.17 | 85,800.00 | (5,073.83) |
| Commodities | 8,141.60 | 16,200.00 | (8,058.40) |
| Capital Outlay | - | 70,000.00 | (70,000.00) |
| Reimbursed Expense | (5,101.13) | - | (5,101.13) |
| Operating Transfers to | | | |
| Equipment Reserve Fund | 30,000.00 | 30,000.00 | - |
| Total Expenditures | 237,826.56 | $ 333,837.00 | $ (96,010.44) |
| Receipts Over(Under) Expenditures | 32,840.18 | | |
| Unencumbered Cash, Beginning | 67,793.65 | | |
| Unencumbered Cash, Ending | $ 100,633.83 | | |

**SUMNER COUNTY, KANSAS**
**NOXIOUS WEED FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 116,084.01 | $ 133,510.00 | $ (17,425.99) |
| Delinquent Tax | 2,927.75 | 1,086.00 | 1,841.75 |
| Motor Vehicle Tax | 9,270.15 | 9,257.00 | 13.15 |
| Recreational Vehicle Tax | 218.93 | 208.00 | 10.93 |
| 16/20 M Truck Tax | 481.99 | 418.00 | 63.99 |
| Commercial Vehicle Tax | 232.94 | 225.00 | 7.94 |
| Watercraft Tax | 67.42 | 70.00 | (2.58) |
| Rental Excise Tax | 1.39 | - | 1.39 |
| Other Receipts | | | |
| Reimbursed Expense | 50,272.16 | 60,000.00 | (9,727.84) |
| Operating Transfers from | | | |
| Contingent At Risk Fund | 4,572.36 | - | 4,572.36 |
| Total Cash Receipts | 184,129.10 | $ 204,774.00 | $ (20,644.90) |
| Expenditures | | | |
| Agriculture | | | |
| Personal Services | 100,859.75 | $ 109,175.00 | $ (8,315.25) |
| Contractual Services | 7,793.60 | 8,600.00 | (806.40) |
| Commodities | 63,082.36 | 90,302.00 | (27,219.64) |
| Capital Outlay | - | 8,000.00 | (8,000.00) |
| Operating Transfers to | | | |
| Equipment Reserve Fund | 8,000.00 | - | 8,000.00 |
| Total Expenditures | 179,735.71 | $ 216,077.00 | $ (36,341.29) |
| Receipts Over(Under) Expenditures | 4,393.39 | | |
| Unencumbered Cash, Beginning | 40,166.00 | | |
| Unencumbered Cash, Ending | $ 44,559.39 | | |

**SUMNER COUNTY, KANSAS**
**AMBULANCE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Operating Transfers from | | | |
| Sales Tex Purpose - Health Care Fund | $ 693,500.00 | $ 695,000.00 | $ (1,500.00) |
| Total Receipts | 693,500.00 | $ 695,000.00 | $ (1,500.00) |
| Expenditures | | | |
| Health | | | |
| Contractual Services | 693,499.99 | $ 695,000.00 | $ (1,500.01) |
| Total Expenditures | 693,499.99 | $ 695,000.00 | $ (1,500.01) |
| Receipts Over(Under) Expenditures | 0.01 | | |
| Unencumbered Cash, Beginning | 0.63 | | |
| Unencumbered Cash, Ending | $ 0.64 | | |

**SUMNER COUNTY, KANSAS**
**EMPLOYEE BENEFITS FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 3,634,842.45 | $ 4,074,953.00 | $ (440,110.55) |
| Delinquent Tax | 84,184.35 | 61,559.00 | 22,625.35 |
| Motor Vehicle Tax | 242,306.76 | 239,160.00 | 3,146.76 |
| Recreational Vehicle Tax | 5,709.30 | 5,371.00 | 338.30 |
| 16/20 M Truck Tax | 16,509.19 | 10,794.00 | 5,715.19 |
| Commercial Vehicle Tax | 6,026.70 | 5,826.00 | 200.70 |
| Watercraft Tax | 1,738.94 | 1,801.00 | (62.06) |
| Rental Excise Tax | 35.79 | - | 35.79 |
| Other Receipts | | | |
| Reimbursed Expense | 130,786.00 | 130,786.00 | - |
| Operating Transfers from: | | | |
| General Fund | - | 100,614.00 | (100,614.00) |
| Contingent At Risk Fund | 51,192.09 | - | 51,192.09 |
| Total Receipts | 4,173,331.57 | $ 4,630,864.00 | $ (457,532.43) |
| Expenditures | | | |
| General Government | | | |
| Health Insurance | 2,649,462.10 | $ 2,834,227.00 | $ (184,764.90) |
| KP&F | 274,110.24 | 293,940.00 | (19,829.76) |
| KPERS | 609,129.13 | 634,708.00 | (25,578.87) |
| Life Insurance | 4,837.96 | 5,000.00 | (162.04) |
| Social Security | 593,088.75 | 636,284.00 | (43,195.25) |
| Unemployment | 13,209.76 | 15,238.00 | (2,028.24) |
| Other | 43,825.77 | 9,400.00 | 34,425.77 |
| Reimbursed Expense | (96,002.61) | - | (96,002.61) |
| Total Expenditures | 4,091,661.10 | $ 4,428,797.00 | $ (337,135.90) |
| Receipts Over(Under) Expenditures | 81,670.47 | | |
| Unencumbered Cash, Beginning | 104,025.33 | | |
| Unencumbered Cash, Ending | $ 185,695.80 | | |

**SUMNER COUNTY, KANSAS**
**COUNTY EXTENSION COUNCIL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 137,579.44 | $ 158,045.00 | $ (20,465.56) |
| Delinquent Tax | 3,956.18 | 2,900.00 | 1,056.18 |
| Motor Vehicle Tax | 14,031.96 | 14,101.00 | (69.04) |
| Recreational Vehicle Tax | 331.67 | 317.00 | 14.67 |
| 16/20 M Truck Tax | 638.84 | 636.00 | 2.84 |
| Commercial Vehicle Tax | 354.02 | 343.00 | 11.02 |
| Watercraft Tax | 102.63 | 106.00 | (3.37) |
| Rental Excise Tax | 2.11 | - | 2.11 |
| Operating Transfers from | | | |
| Contingent At Risk Fund | 5,468.69 | - | 5,468.69 |
| Total Receipts | 162,465.54 | $ 176,448.00 | $ (13,982.46) |
| Expenditures | | | |
| Agriculture | | | |
| Appropriation | 164,812.00 | $ 164,812.00 | $ - |
| Total Expenditures | 164,812.00 | $ 164,812.00 | $ - |
| Receipts Over(Under) Expenditures | (2,346.46) | | |
| Unencumbered Cash, Beginning | 8,981.69 | | |
| Unencumbered Cash, Ending | $ 6,635.23 | | |

**SUMNER COUNTY, KANSAS**
**MENTAL HEALTH FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Operating Transfers from | | | |
| Sales Tax Purpose - Health Care Fund | $ 432,840.00 | $ 432,840.00 | $ - |
| Total Receipts | 432,840.00 | $ 432,840.00 | $ - |
| Expenditures | | | |
| Health | | | |
| Appropriations | 432,840.00 | $ 392,840.00 | $ 40,000.00 |
| Payments to Mental Health | - | 40,000.00 | (40,000.00) |
| Total Expenditures | 432,840.00 | $ 432,840.00 | $ - |
| Receipts Over(Under) Expenditures | - | | |
| Unencumbered Cash, Beginning | 0.30 | | |
| Unencumbered Cash, Ending | $ 0.30 | | |

**SUMNER COUNTY, KANSAS**
**APPRAISER'S COST FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 400,123.74 | $ 458,054.00 | $ (57,930.26) |
| Delinquent Tax | 11,077.70 | 6,274.00 | 4,803.70 |
| Motor Vehicle Tax | 39,394.50 | 39,616.00 | (221.50) |
| Recreational Vehicle Tax | 931.33 | 890.00 | 41.33 |
| 16/20 M Truck Tax | 1,745.14 | 1,788.00 | (42.86) |
| Commercial Vehicle Tax | 994.66 | 965.00 | 29.66 |
| Watercraft Tax | 288.42 | 298.00 | (9.58) |
| Rental Excise Tax | 5.93 | - | 5.93 |
| Licenses, Fees, and Permits | | | |
| Officer Fees | 1,353.00 | - | 1,353.00 |
| Operating Transfers from | | | |
| Contingent At Risk Fund | 14,268.99 | - | 14,268.99 |
| Total Receipts | 470,183.41 | $ 507,885.00 | $ (37,701.59) |
| Expenditures | | | |
| General Government | | | |
| Personal Services | 332,362.14 | $ 363,114.00 | $ (30,751.86) |
| Contractual Services | 55,289.08 | 83,300.00 | (28,010.92) |
| Commodities | 30,670.84 | 28,390.00 | 2,280.84 |
| Reimbursed Expense | (634.49) | - | (634.49) |
| Operating Transfers to | | | |
| Equipment Reserve Fund | 10,000.00 | 10,000.00 | - |
| Total Expenditures | 427,687.57 | $ 484,804.00 | $ (57,116.43) |
| Receipts Over(Under) Expenditures | 42,495.84 | | |
| Unencumbered Cash, Beginning | 33,803.87 | | |
| Unencumbered Cash, Ending | $ 76,299.71 | | |

**SUMNER COUNTY, KANSAS**
**FUTURES UNLIMITED FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Operating Transfers from | | | |
| Sales Tax Purpose - Health Care Fund | $ 192,198.00 | $ 192,198.00 | $ - |
| Total Receipts | 192,198.00 | $ 192,198.00 | $ - |
| Expenditures | | | |
| Health | | | |
| Appropriations | 192,198.00 | $ 192,198.00 | $ - |
| Total Expenditures | 192,198.00 | $ 192,198.00 | $ - |
| Receipts Over(Under) Expenditures | - | | |
| Unencumbered Cash, Beginning | 0.17 | | |
| Unencumbered Cash, Ending | $ 0.17 | | |

**SUMNER COUNTY, KANSAS**
**SERVICE PROGRAM FOR THE ELDERLY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 97,068.65 | $ 111,429.00 | $ (14,360.35) |
| Delinquent Tax | 2,789.21 | 1,850.00 | 939.21 |
| Motor Vehicle Tax | 9,888.52 | 9,942.00 | (53.48) |
| Recreational Vehicle Tax | 233.73 | 223.00 | 10.73 |
| 16/20 M Truck Tax | 449.62 | 449.00 | 0.62 |
| Commercial Vehicle Tax | 249.49 | 242.00 | 7.49 |
| Watercraft Tax | 72.34 | 75.00 | (2.66) |
| Rental Excise Tax | 1.48 | - | 1.48 |
| Operating Transfers to Contingent At Risk Fund | 3,829.07 | - | 3,829.07 |
| Total Receipts | 114,582.11 | $ 124,210.00 | $ (9,627.89) |
| Expenditures | | | |
| Social Services for Aged and Poor Appropriations | 116,231.00 | $ 116,237.00 | $ (6.00) |
| Total Expenditures | 116,231.00 | $ 116,237.00 | $ (6.00) |
| Receipts Over(Under) Expenditures | (1,648.89) | | |
| Unencumbered Cash, Beginning | 6,712.49 | | |
| Unencumbered Cash, Ending | $ 5,063.60 | | |

**SUMNER COUNTY, KANSAS**
**TAX SALE FORECLOSURE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Officer Fees | $ 75,812.85 | $ 50,000.00 | $ 25,812.85 |
| Total Receipts | 75,812.85 | $ 50,000.00 | $ 25,812.85 |
| Expenditures | | | |
| General Government | | | |
| Contractual Services | 67,437.60 | $ 60,000.00 | $ 7,437.60 |
| Operating Transfers to General Fund | 4,404.89 | - | 4,404.89 |
| Total Expenditures | 71,842.49 | $ 60,000.00 | $ 11,842.49 |
| Receipts Over(Under) Expenditures | 3,970.36 | | |
| Unencumbered Cash, Beginning | 46,936.79 | | |
| Unencumbered Cash, Ending | $ 50,907.15 | | |

**SUMNER COUNTY, KANSAS**
**TORT LIABILITY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Delinquent Tax | $ - | $ - | $ - |
| Total Receipts | - | $ - | $ - |
| Expenditures | | | |
| General Government | | | |
| Contractual Services | 2,500.00 | $ 35,831.00 | $ (33,331.00) |
| Total Expenditures | 2,500.00 | $ 35,831.00 | $ (33,331.00) |
| Receipts Over(Under) Expenditures | (2,500.00) | | |
| Unencumbered Cash, Beginning | 82,131.15 | | |
| Unencumbered Cash, Ending | $ 79,631.15 | | |

**SUMNER COUNTY, KANSAS**
**SPECIAL HIGHWAY IMPROVEMENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Operating Transfers from | |
| Road and Bridge Fund | $ 148,239.13 |
| Total Receipts | 148,239.13 |
| Expenditures | |
| Capital Expenditures | |
| Capital Outlay | 27,280.00 |
| Total Expenditures | 27,280.00 |
| Receipts Over(Under) Expenditures | 120,959.13 |
| Unencumbered Cash, Beginning | 370,946.03 |
| Unencumbered Cash, Ending | $ 491,905.16 |

**SUMNER COUNTY, KANSAS**
**FUTURES UNLIMITED BUILDING FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Operating Transfers from | | | |
| Sales Tax Purpose - Health Care Fund | $ 25,000.00 | $ 25,000.00 | $ - |
| Total Receipts | 25,000.00 | $ 25,000.00 | $ - |
| Expenditures | | | |
| Health | | | |
| Appropriations | 25,000.00 | $ 25,000.00 | $ - |
| Total Expenditures | 25,000.00 | $ 25,000.00 | $ - |
| Receipts Over(Under) Expenditures | - | | |
| Unencumbered Cash, Beginning | 0.02 | | |
| Unencumbered Cash, Ending | $ 0.02 | | |

**SUMNER COUNTY, KANSAS**
**CONCEAL AND CARRY PERMIT FEES FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Current Year Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Officer Fees | $ 1,007.50 | $ 2,000.00 | $ (992.50) |
| Total Receipts | 1,007.50 | $ 2,000.00 | $ (992.50) |
| Expenditures | | | |
| Public Safety | | | |
| Commodities | - | $ 3,000.00 | $ (3,000.00) |
| Total Expenditures | - | $ 3,000.00 | $ (3,000.00) |
| Receipts Over(Under) Expenditures | 1,007.50 | | |
| Unencumbered Cash, Beginning | 16,328.43 | | |
| Unencumbered Cash, Ending | $ 17,335.93 | | |

**SUMNER COUNTY, KANSAS**
**SUMNER COUNTY FIGHTS ADDICTION FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Licenses, Fees, and Permits | |
| Officer Fees | $ 38,966.08 |
| Total Receipts | 38,966.08 |
| Expenditures | |
| Public Safety | |
| Commodities | - |
| Total Expenditures | - |
| Receipts Over(Under) Expenditures | 38,966.08 |
| Unencumbered Cash, Beginning | 4,222.47 |
| Unencumbered Cash, Ending | $ 43,188.55 |

**SUMNER COUNTY, KANSAS**
**SPECIAL PARK AND RECREATION FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Local Alcoholic Liquor Tax | $ 1,396.24 | $ 2,500.00 | $ (1,103.76) |
| Total Receipts | 1,396.24 | $ 2,500.00 | $ (1,103.76) |
| Expenditures | | | |
| Culture and Recreation | | | |
| Contractual Services | - | $ 2,500.00 | $ (2,500.00) |
| Total Expenditures | - | $ 2,500.00 | $ (2,500.00) |
| Receipts Over(Under) Expenditures | 1,396.24 | | |
| Unencumbered Cash, Beginning | 6,985.08 | | |
| Unencumbered Cash, Ending | $ 8,381.32 | | |

**SUMNER COUNTY, KANSAS**
**SPECIAL ALCOHOL PROGRAM FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Local Alcoholic Liquor Tax | $ 1,396.24 | $ 4,417.00 | $ (3,020.76) |
| Total Receipts | 1,396.24 | $ 4,417.00 | $ (3,020.76) |
| Expenditures | | | |
| Health | | | |
| Contractual Services | 2,400.00 | $ 4,417.00 | $ (2,017.00) |
| Total Expenditures | 2,400.00 | $ 4,417.00 | $ (2,017.00) |
| Receipts Over(Under) Expenditures | (1,003.76) | | |
| Unencumbered Cash, Beginning | 6,574.19 | | |
| Unencumbered Cash, Ending | $ 5,570.43 | | |

**SUMNER COUNTY, KANSAS**
**COMMUNITY CORRECTIONS GRANT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Current Year Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| State Grant | $ 201,971.43 | $ 217,511.00 | $ (15,539.57) |
| Total Receipts | 201,971.43 | $ 217,511.00 | $ (15,539.57) |
| Expenditures | | | |
| Public Safety | | | |
| Personal Services | 177,141.64 | $ 177,448.00 | $ (306.36) |
| Contractual Services | 11,235.00 | 31,516.00 | (20,281.00) |
| Commodities | 1,804.07 | 2,950.00 | (1,145.93) |
| Capital Outlay | 8,356.46 | 5,597.00 | 2,759.46 |
| Reimbursed Expense | (470.58) | - | (470.58) |
| Total Expenditures | 198,066.59 | $ 217,511.00 | $ (19,444.41) |
| Receipts Over(Under) Expenditures | 3,904.84 | | |
| Unencumbered Cash, Beginning | 50,258.30 | | |
| Unencumbered Cash, Ending | $ 54,163.14 | | |

**SUMNER COUNTY, KANSAS**
**WORK RELEASE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Officer Fees | $ - | $ - | $ - |
| Total Receipts | - | $ - | $ - |
| Expenditures | | | |
| Public Safety | | | |
| Contractual Services | - | $ - | $ - |
| Total Expenditures | - | $ - | $ - |
| Receipts Over(Under) Expenditures | - | | |
| Unencumbered Cash, Beginning | 2,461.82 | | |
| Unencumbered Cash, Ending | $ 2,461.82 | | |

**SUMNER COUNTY, KANSAS**
**SANITARY LANDFILL FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Other Receipts | |
| Miscellaneous | $ - |
| Total Receipts | - |
| Expenditures | |
| Sanitation | |
| Contractual Services | - |
| Total Expenditures | - |
| Receipts Over(Under) Expenditures | - |
| Unencumbered Cash, Beginning | 102,239.48 |
| Unencumbered Cash, Ending | $ 102,239.48 |

**SUMNER COUNTY, KANSAS**
**CAPITAL IMPROVEMENT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 12,533.11 | $ 20,816.00 | $ (8,282.89) |
| Delinquent Tax | 1,022.07 | - | 1,022.07 |
| Motor Vehicle Tax | 1,966.18 | 1,838.00 | 128.18 |
| Recreational Vehicle Tax | 45.89 | 41.00 | 4.89 |
| 16/20 M Truck Tax | 269.50 | 83.00 | 186.50 |
| Commercial Vehicle Tax | 46.78 | 45.00 | 1.78 |
| Watercraft Tax | 13.29 | 14.00 | (0.71) |
| Rental Excise Tax | 0.27 | - | 0.27 |
| Neighborhood Revitalization Rebates | (275.98) | - | (275.98) |
| Operating Transfers from: | | | |
| Contingent At Risk Fund | 6,432.86 | - | 6,432.86 |
| General Fund | 25,000.00 | (54,318.00) | 79,318.00 |
| Total Receipts | 47,053.97 | $ (31,481.00) | $ 78,534.97 |
| Expenditures | | | |
| General Government | | | |
| Capital Outlay | 15,804.10 | $ 81,987.00 | $ (66,182.90) |
| Total Expenditures | 15,804.10 | $ 81,987.00 | $ (66,182.90) |
| Receipts Over(Under) Expenditures | 31,249.87 | | |
| Unencumbered Cash, Beginning | 1,129.42 | | |
| Unencumbered Cash, Ending | $ 32,379.29 | | |

**SUMNER COUNTY, KANSAS**
**SHERIFF ASSET FORFEITURE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Licenses, Fees, and Permits | |
| Officer Fees | $ - |
| Total Receipts | - |
| Expenditures | |
| Public Safety | |
| Capital Outlay | - |
| Total Expenditures | - |
| Receipts Over(Under) Expenditures | - |
| Unencumbered Cash, Beginning | 18,133.06 |
| Unencumbered Cash, Ending | $ 18,133.06 |

**SUMNER COUNTY, KANSAS**
**FEDERAL EQUITABLE SHARING - COUNTY ATTORNEY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Intergovernmental | |
| Federal Grant | $ - |
| Total Receipts | - |
| Expenditures | |
| Public Safety | |
| Contractual Services | 17,436.67 |
| Total Expenditures | 17,436.67 |
| Receipts Over(Under) Expenditures | (17,436.67) |
| Unencumbered Cash, Beginning | 317,389.85 |
| Unencumbered Cash, Ending | $ 299,953.18 |

**SUMNER COUNTY, KANSAS**
**FEDERAL EQUITABLE SHARING - SHERIFF FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Intergovernmental | |
| Federal Grant | $ 23,410.55 |
| Total Receipts | 23,410.55 |
| Expenditures | |
| Public Safety | |
| Capital Outlay | 30,602.00 |
| Total Expenditures | 30,602.00 |
| Receipts Over(Under) Expenditures | (7,191.45) |
| Unencumbered Cash, Beginning | 90,903.47 |
| Unencumbered Cash, Ending | $ 83,712.02 |

**SUMNER COUNTY, KANSAS**
**2010 911 WIRE LINE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Emergency Telephone Tax | $ 163,006.80 | $ 160,000.00 | $ 3,006.80 |
| Total Receipts | 163,006.80 | $ 160,000.00 | $ 3,006.80 |
| Expenditures | | | |
| Public Safety | | | |
| Contractual Services | 131,038.59 | $ 137,500.00 | $ (6,461.41) |
| Operating Transfers to | | | |
| Equipment Reserve Fund | 50,000.00 | 50,000.00 | - |
| Total Expenditures | 181,038.59 | $ 187,500.00 | $ (6,461.41) |
| Receipts Over(Under) Expenditures | (18,031.79) | | |
| Unencumbered Cash, Beginning | 152,122.65 | | |
| Unencumbered Cash, Ending | $ 134,090.86 | | |

**SUMNER COUNTY, KANSAS**
**CDBG GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Use of Money and Property | |
| Loan Repayment | $ 38.00 |
| Total Receipts | 38.00 |
| Expenditures | |
| Economic Development | |
| Contractual Services | - |
| Total Expenditures | - |
| Receipts Over(Under) Expenditures | 38.00 |
| Unencumbered Cash, Beginning | 5,775.00 |
| Unencumbered Cash, Ending | $ 5,813.00 |

**SUMNER COUNTY, KANSAS**
**SEX OFFENDER FEE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Officer Fees | $ 7,060.00 | $ 4,000.00 | $ 3,060.00 |
| Total Receipts | 7,060.00 | $ 4,000.00 | $ 3,060.00 |
| Expenditures | | | |
| Public Safety | | | |
| Commodities | 1,311.72 | $ 4,000.00 | $ (2,688.28) |
| Total Expenditures | 1,311.72 | $ 4,000.00 | $ (2,688.28) |
| Receipts Over(Under) Expenditures | 5,748.28 | | |
| Unencumbered Cash, Beginning | 43,270.54 | | |
| Unencumbered Cash, Ending | $ 49,018.82 | | |

**SUMNER COUNTY, KANSAS**
**INMATE PHONE SYSTEM FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Officer Fees | $ 44,483.01 | $ 60,000.00 | $ 15,516.99 |
| Total Receipts | 44,483.01 | $ 60,000.00 | $ 15,516.99 |
| Expenditures | | | |
| Public Safety | | | |
| Contractual Services | 45,924.50 | $ 60,000.00 | $ 14,075.50 |
| Total Expenditures | 45,924.50 | $ 60,000.00 | $ 14,075.50 |
| Receipts Over(Under) Expenditures | (1,441.49) | | |
| Unencumbered Cash, Beginning | 135,376.62 | | |
| Unencumbered Cash, Ending | $ 133,935.13 | | |

**SUMNER COUNTY, KANSAS**
**EQUIPMENT RESERVE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Other Receipts | |
| Miscellaneous | $ 11,997.00 |
| Operating Transfers from: | |
| General Fund | 103,557.00 |
| Election Fund | 30,000.00 |
| Noxious Weed Fund | 8,000.00 |
| Appraiser's Cost Fund | 10,000.00 |
| 2010 911 Wire Line Fund | 50,000.00 |
| Health Fund | 1,905.00 |
| Total Receipts | 215,459.00 |
| Expenditures | |
| General Government | |
| Capital Outlay | 516,412.28 |
| Total Expenditures | 516,412.28 |
| Receipts Over(Under) Expenditures | (300,953.28) |
| Unencumbered Cash, Beginning | 2,180,273.59 |
| Unencumbered Cash, Ending | $ 1,879,320.31 |

**SUMNER COUNTY, KANSAS**
**COUNTY CEMETERY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Officer Fees | $ 19,500.00 | $ 20,000.00 | $ (500.00) |
| Total Receipts | 19,500.00 | $ 20,000.00 | $ (500.00) |
| Expenditures | | | |
| General Government | | | |
| Personal Services | 16,695.03 | $ 16,600.00 | $ 95.03 |
| Contractual Services | 6,678.85 | 7,100.00 | (421.15) |
| Capital Outlay | - | 28,300.00 | (28,300.00) |
| Total Expenditures | 23,373.88 | $ 52,000.00 | $ (28,626.12) |
| Receipts Over(Under) Expenditures | (3,873.88) | | |
| Unencumbered Cash, Beginning | 109,985.96 | | |
| Unencumbered Cash, Ending | $ 106,112.08 | | |

**SUMNER COUNTY, KANSAS**
**D.A.R.E GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Other Receipts | |
| Miscellaneous | $ - |
| Total Receipts | - |
| Expenditures | |
| Public Safety | |
| Contractual Services | - |
| Total Expenditures | - |
| Receipts Over(Under) Expenditures | - |
| Unencumbered Cash, Beginning | 8,916.64 |
| Unencumbered Cash, Ending | $ 8,916.64 |

**SUMNER COUNTY, KANSAS**
**JUVENILE JUSTICE AUTHORITY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| State Grants | $ 221,359.12 | $ 267,579.00 | $ (46,219.88) |
| Total Receipts | 221,359.12 | $ 267,579.00 | $ 221,359.12 |
| Expenditures | | | |
| Public Safety | | | |
| Personal Services | 223,321.06 | $ 231,233.00 | $ (7,911.94) |
| Contractual Services | 13,879.41 | 30,029.00 | (16,149.59) |
| Commodities | 1,926.74 | 4,717.00 | (2,790.26) |
| Capital Outlay | - | 1,600.00 | (1,600.00) |
| Total Expenditures | 239,127.21 | $ 267,579.00 | $ (28,451.79) |
| Receipts Over(Under) Expenditures | (17,768.09) | | |
| Unencumbered Cash, Beginning | 33,209.25 | | |
| Unencumbered Cash, Ending | $ 15,441.16 | | |

**SUMNER COUNTY, KANSAS**
**FEMA GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Other Receipts | |
| Miscellaneous | $ - |
| Total Receipts | - |
| Expenditures | |
| Capital Expenditures | |
| Contractual Services | - |
| Total Expenditures | - |
| Receipts Over(Under) Expenditures | - |
| Unencumbered Cash, Beginning | 333.80 |
| Unencumbered Cash, Ending | $ 333.80 |

**SUMNER COUNTY, KANSAS**
**COUNTY ATTORNEY - ASSET FORFEITURE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Other Receipts | |
| Miscellaneous | $ - |
| Total Receipts | - |
| Expenditures | |
| Capital Expenditures | |
| Contractual Services | - |
| Total Expenditures | - |
| Receipts Over(Under) Expenditures | - |
| Unencumbered Cash, Beginning | 4,166.34 |
| Unencumbered Cash, Ending | $ 4,166.34 |

**SUMNER COUNTY, KANSAS**
**WAR MEMORIAL FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Other Receipts | |
| Miscellaneous | $ - |
| Total Receipts | - |
| Expenditures | |
| Capital Expenditures | |
| Contractual Services | - |
| Total Expenditures | - |
| Receipts Over(Under) Expenditures | - |
| Unencumbered Cash, Beginning | 300.00 |
| Unencumbered Cash, Ending | $ 300.00 |

**SUMNER COUNTY, KANSAS**
**NEIGHBORHOOD REVITALIZATION FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Taxes and Shared Receipts | |
| Ad Valorem Tax | $ 491,181.74 |
| Licenses, Fees, and Permits | |
| Officer Fees | 60,875.83 |
| Total Receipts | 552,057.57 |
| Expenditures | |
| General Government | |
| Contractual Services | 494,278.47 |
| Total Expenditures | 494,278.47 |
| Receipts Over(Under) Expenditures | 57,779.10 |
| Unencumbered Cash, Beginning | (634.49) |
| Unencumbered Cash, Ending | $ 57,144.61 |

**SUMNER COUNTY, KANSAS**
**SPECIAL EMERGENCY RESPONSE TEAM FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Licenses, Fees, and Permits | |
| Officer Fees | $ 7,786.00 |
| Total Receipts | 7,786.00 |
| Expenditures | |
| Public Safety | |
| Commodities | 809.50 |
| Total Expenditures | 809.50 |
| Receipts Over(Under) Expenditures | 6,976.50 |
| Unencumbered Cash, Beginning | - |
| Unencumbered Cash, Ending | $ 6,976.50 |

**SUMNER COUNTY, KANSAS**
**REGISTER OF DEEDS TECHNOLOGY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Licenses, Fees, and Permits | |
| Officer Fees | $ 27,768.00 |
| Total Receipts | 27,768.00 |
| Expenditures | |
| General Government | |
| Contractual Services | 8,621.58 |
| Total Expenditures | 8,621.58 |
| Receipts Over(Under) Expenditures | 19,146.42 |
| Unencumbered Cash, Beginning | 192,266.47 |
| Unencumbered Cash, Ending | $ 211,412.89 |

**SUMNER COUNTY, KANSAS**
**SALES TAX PURPOSE - HEALTH CARE FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Sales Tax | $ 1,828,681.05 | $ 1,626,681.00 | $ 202,000.05 |
| Total Receipts | 1,828,681.05 | $ 1,626,681.00 | $ 202,000.05 |
| Expenditures | | | |
| Health | | | |
| Contractual Services | 40,000.00 | $ - | $ 40,000.00 |
| Operating Transfers to: | | | |
| Ambulance Fund | 693,500.00 | 695,000.00 | (1,500.00) |
| Health Fund | 334,714.00 | 334,713.00 | 1.00 |
| Mental Health Fund | 432,840.00 | 432,840.00 | - |
| Futures Unlimited | 192,198.00 | 192,198.00 | - |
| Futures Unlimited Building | 25,000.00 | 25,000.00 | - |
| Total Expenditures | 1,718,252.00 | $ 1,679,751.00 | $ 38,501.00 |
| Receipts Over(Under) Expenditures | 110,429.05 | | |
| Unencumbered Cash, Beginning | 74,839.20 | | |
| Unencumbered Cash, Ending | $ 185,268.25 | | |

**SUMNER COUNTY, KANSAS**
**COUNTY CLERK'S TECHNOLOGY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Licenses, Fees, and Permits | |
| Officer Fees | $ 6,942.00 |
| Total Receipts | 6,942.00 |
| Expenditures | |
| General Government | |
| Commodities | 4,780.16 |
| Total Expenditures | 4,780.16 |
| Receipts Over(Under) Expenditures | 2,161.84 |
| Unencumbered Cash, Beginning | 61,434.05 |
| Unencumbered Cash, Ending | $ 63,595.89 |

**SUMNER COUNTY, KANSAS**
**COUNTY TREASURER'S TECHNOLOGY FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Cash | |
| Licenses, Fees, and Permits | |
| Officer Fees | $ 6,942.00 |
| Total Receipts | 6,942.00 |
| Expenditures | |
| General Government | |
| Commodities | - |
| Total Expenditures | - |
| Receipts Over(Under) Expenditures | 6,942.00 |
| Unencumbered Cash, Beginning | 62,547.00 |
| Unencumbered Cash, Ending | $ 69,489.00 |

**SUMNER COUNTY, KANSAS**
**COVID-19 FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Federal Grants | $ 114,976.83 | $ 35,500.00 | $ 79,476.83 |
| Total Receipts | 114,976.83 | $ 35,500.00 | $ 79,476.83 |
| Expenditures | | | |
| Public Safety | | | |
| Personal Services | 72,441.20 | $ 20,000.00 | $ 52,441.20 |
| Contractual Services | 34,247.81 | 12,500.00 | 21,747.81 |
| Commodities | 9,358.60 | - | 9,358.60 |
| Capital Outlay | - | 3,000.00 | (3,000.00) |
| Total Certified Budget | | 35,500.00 | 80,547.61 |
| Adjustments for Qualifying Budget Credits | | 114,976.83 | (114,976.83) |
| Total Expenditures | 116,047.61 | $ 150,476.83 | $ (34,429.22) |
| Receipts Over(Under) Expenditures | (1,070.78) | | |
| Unencumbered Cash, Beginning | (18,148.54) | | |
| Unencumbered Cash, Ending | $ (19,219.32) | | |

**SUMNER COUNTY, KANSAS**
**COWLEY COLLEGE SALES TAX FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Sales Tax | $ 1,828,680.83 | $ 1,626,681.00 | $ 201,999.83 |
| Total Receipts | 1,828,680.83 | $ 1,626,681.00 | $ 201,999.83 |
| Expenditures | | | |
| Education | | | |
| Appropriations | 1,828,207.49 | $ 1,919,090.00 | $ (90,882.51) |
| Total Expenditures | 1,828,207.49 | $ 1,919,090.00 | $ (90,882.51) |
| Receipts Over(Under) Expenditures | 473.34 | | |
| Unencumbered Cash, Beginning | 141,152.31 | | |
| Unencumbered Cash, Ending | $ 141,625.65 | | |

**SUMNER COUNTY, KANSAS**
**JJA - JUVENILE REINVESTMENT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| State Grant | $ 165,713.64 | $ 59,654.00 | $ 106,059.64 |
| Licenses, Fees, and Permits | | | |
| Officer Fees | 411.00 | - | 411.00 |
| Total Receipts | 166,124.64 | $ 59,654.00 | $ 106,470.64 |
| Expenditures | | | |
| Public Safety | | | |
| Contractual Services | 63,466.82 | $ 59,654.00 | $ 3,812.82 |
| Total Certified Budget | | 59,654.00 | 3,812.82 |
| Adjustments for Qualifying Budget Credits | | 165,713.64 | (165,713.64) |
| Total Expenditures | 63,466.82 | $ 225,367.64 | $ (161,900.82) |
| Receipts Over(Under) Expenditures | 102,657.82 | | |
| Unencumbered Cash, Beginning | 6,122.92 | | |
| Unencumbered Cash, Ending | $ 108,780.74 | | |

**SUMNER COUNTY, KANSAS**
**BIOTERRORISM GRANT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Federal Grants | $ 23,379.00 | $ 20,946.00 | $ 2,433.00 |
| Total Receipts | 23,379.00 | $ 20,946.00 | $ 2,433.00 |
| Expenditures | | | |
| Public Safety | | | |
| Personal Services | 19,932.60 | $ 19,823.00 | $ 109.60 |
| Contractual Services | 456.50 | 796.00 | (339.50) |
| Commodities | 246.04 | 327.00 | (80.96) |
| Total Expenditures | 20,635.14 | $ 20,946.00 | $ (310.86) |
| Receipts Over(Under) Expenditures | 2,743.86 | | |
| Unencumbered Cash, Beginning | 24,341.86 | | |
| Unencumbered Cash, Ending | $ 27,085.72 | | |

**SUMNER COUNTY, KANSAS**
**PAN FLU GRANT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Local Grant | $ 4,853.30 | $ 4,000.00 | $ 853.30 |
| Total Receipts | 4,853.30 | $ 4,000.00 | $ 853.30 |
| Expenditures | | | |
| Health | | | |
| Personal Services | 3,790.34 | $ - | $ 3,790.34 |
| Contractual Services | 13.40 | - | 13.40 |
| Commodities | - | 4,000.00 | (4,000.00) |
| Total Expenditures | 3,803.74 | $ 4,000.00 | $ (196.26) |
| Receipts Over(Under) Expenditures | 1,049.56 | | |
| Unencumbered Cash, Beginning | 8,408.46 | | |
| Unencumbered Cash, Ending | $ 9,458.02 | | |

**SUMNER COUNTY, KANSAS**
**CITIES READINESS GRANT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Local Grant | $ 27,610.74 | $ 10,312.00 | $ 17,298.74 |
| Total Receipts | 27,610.74 | $ 10,312.00 | $ 17,298.74 |
| Expenditures | | | |
| Public Safety | | | |
| Personal Services | 17,644.47 | $ 10,312.00 | $ 7,332.47 |
| Contractual Services | 803.63 | - | 803.63 |
| Commodities | 546.07 | - | 546.07 |
| Capital Outlay | 6,065.30 | - | 6,065.30 |
| Total Certified Budget | | 10,312.00 | 14,747.47 |
| Adjustments for Qualifying Budget Credits | | 27,610.74 | (27,610.74) |
| Total Expenditures | 25,059.47 | $ 37,922.74 | $ (12,863.27) |
| Receipts Over(Under) Expenditures | 2,551.27 | | |
| Unencumbered Cash, Beginning | (1,054.65) | | |
| Unencumbered Cash, Ending | $ 1,496.62 | | |

**SUMNER COUNTY, KANSAS**
**CRI REGIONAL GRANT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Federal Grants | $ 171,050.25 | $ 151,146.00 | $ 19,904.25 |
| Total Receipts | 171,050.25 | $ 151,146.00 | $ 19,904.25 |
| Expenditures | | | |
| Public Safety | | | |
| Contractual Services | 177,918.66 | $ 151,146.00 | $ 26,772.66 |
| Total Certified Budget | | 151,146.00 | 26,772.66 |
| Adjustments for Qualifying | | | |
| Budget Credits | | 171,050.25 | (171,050.25) |
| Total Expenditures | 177,918.66 | $ 322,196.25 | $ (144,277.59) |
| Receipts Over(Under) Expenditures | (6,868.41) | | |
| Unencumbered Cash, Beginning | 25,444.17 | | |
| Unencumbered Cash, Ending | $ 18,575.76 | | |

**SUMNER COUNTY, KANSAS**
**SCMR REGIONAL PHEP GRANT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Intergovernmental | | | |
| Federal Grants | $ 35,872.25 | $ 36,010.00 | $ (137.75) |
| Total Receipts | 35,872.25 | $ 36,010.00 | $ (137.75) |
| Expenditures | | | |
| Health | | | |
| Contractual Services | 32,020.29 | $ 36,010.00 | $ (3,989.71) |
| Total Expenditures | 32,020.29 | $ 36,010.00 | $ (3,989.71) |
| Receipts Over(Under) Expenditures | 3,851.96 | | |
| Unencumbered Cash, Beginning | 7,083.35 | | |
| Unencumbered Cash, Ending | $ 10,935.31 | | |

**SUMNER COUNTY, KANSAS**
**AUTO LICENSE FEE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Intergovernmental | |
| State Grants | $ 525.00 |
| Licenses, Fees, and Permits | |
| Officer Fees | 199,184.26 |
| Total Receipts | 199,709.26 |
| Expenditures | |
| General Government | |
| Personal Services | 149,404.69 |
| Contractual Services | 9,451.02 |
| Commodities | 3,339.15 |
| Operating Transfers to | |
| General Fund | 31,309.29 |
| Total Expenditures | 193,504.15 |
| Receipts Over(Under) Expenditures | 6,205.11 |
| Unencumbered Cash, Beginning | 22,104.14 |
| Unencumbered Cash, Ending | $ 28,309.25 |

**SUMNER COUNTY, KANSAS**
**CONTINGENT AT RISK FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Taxes and Shared Receipts | |
| Ad Valorem Tax - Refund Orders | $ 3,853,807.92 |
| Total Receipts | 3,853,807.92 |
| Expenditures | |
| General Government | |
| Refund to Taxpayer | 2,508,381.50 |
| Debt Service | |
| Principal | 963,451.98 |
| Interest | 26,629.81 |
| Operating Transfers to: | |
| General Fund | 107,735.21 |
| Road and Bridge Fund | 82,988.96 |
| Special Bridge Fund | 1,261.30 |
| 4-H Club Fund | 104.01 |
| Fair Association Fund | 231.87 |
| County Fair Fund | 263.66 |
| Soil Conservation Fund | 823.45 |
| Election Fund | 9,460.94 |
| Noxious Weed Fund | 4,572.36 |
| Employee Benefits Fund | 51,192.09 |
| County Extension Council Fund | 5,468.69 |
| Appraiser's Cost Fund | 14,268.99 |
| Service Program for the Elderly Fund | 3,829.07 |
| Bond and Interest Fund | 31,917.22 |
| Capital Improvement Fund | 6,432.86 |
| Total Expenditures | 3,819,013.97 |
| Receipts Over(Under) Expenditures | 34,793.95 |
| Unencumbered Cash, Beginning | 3,487,137.60 |
| Unencumbered Cash, Ending | $ 3,521,931.55 |

**SUMNER COUNTY, KANSAS**
**DEPARTMENT OF ENERGY GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Intergovernmental | |
| Federal Grants | $ 104,378.08 |
| Total Receipts | 104,378.08 |
| Expenditures | |
| Public Safety | |
| Contractual Services | 234,072.71 |
| Total Expenditures | 234,072.71 |
| Receipts Over(Under) Expenditures | (129,694.63) |
| Unencumbered Cash, Beginning | (195,043.03) |
| Unencumbered Cash, Ending | $ (324,737.66) |

**SUMNER COUNTY, KANSAS**
**ARPA GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Intergovernmental | |
| Federal Grants | $ - |
| Total Receipts | - |
| Expenditures | |
| Public Safety | |
| Contractual Services | 2,275,100.08 |
| Total Expenditures | 2,275,100.08 |
| Receipts Over(Under) Expenditures | (2,275,100.08) |
| Unencumbered Cash, Beginning | 3,797,035.66 |
| Unencumbered Cash, Ending | $ 1,521,935.58 |

**SUMNER COUNTY, KANSAS**
**BOND AND INTEREST FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 974,693.24 | $ 1,112,762.00 | $ (138,068.76) |
| Delinquent Tax | 27,056.99 | 6,849.00 | 20,207.99 |
| Motor Vehicle Tax | 97,736.94 | 98,252.00 | (515.06) |
| Recreational Vehicle Tax | 2,310.37 | 2,206.00 | 104.37 |
| 16/20 M Truck Tax | 4,394.85 | 4,435.00 | (40.15) |
| Commercial Vehicle Tax | 2,466.70 | 2,393.00 | 73.70 |
| Watercraft Tax | 715.19 | 740.00 | (24.81) |
| Rental Excise Tax | 14.71 | - | 14.71 |
| Operating Transfers from | | | |
| Contingent At Risk Fund | 31,917.22 | - | 31,917.22 |
| Total Receipts | 1,141,306.21 | $ 1,227,637.00 | $ (86,330.79) |
| Expenditures | | | |
| Debt Service | | | |
| Principal | 650,000.00 | $ 650,000.00 | $ - |
| Interest | 467,490.00 | 467,490.00 | - |
| Bond Expense | - | 1,001.00 | (1,001.00) |
| Cash Basis Reserve | - | 211,144.00 | (211,144.00) |
| Total Expenditures | 1,117,490.00 | $ 1,329,635.00 | $ (212,145.00) |
| Receipts Over(Under) Expenditures | 23,816.21 | | |
| Unencumbered Cash, Beginning | 284,299.45 | | |
| Unencumbered Cash, Ending | $ 308,115.66 | | |

**SUMNER COUNTY, KANSAS**
**SLATE VALLEY SEWER FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Officer Fees | $ 8,312.22 | $ 16,000.00 | $ (7,687.78) |
| Total Receipts | 8,312.22 | $ 16,000.00 | $ (7,687.78) |
| Expenditures | | | |
| General Government | | | |
| Contractual Services | 8,263.62 | $ 7,675.00 | $ 588.62 |
| Debt Service | | | |
| Principal | 12,043.95 | 12,044.00 | (0.05) |
| Interest | 999.27 | 1,101.00 | (101.73) |
| Bond Expense | 101.54 | 2,855.00 | (2,753.46) |
| Total Expenditures | 21,408.38 | $ 23,675.00 | $ (2,266.62) |
| Receipts Over(Under) Expenditures | (13,096.16) | | |
| Unencumbered Cash, Beginning | 30,931.64 | | |
| Unencumbered Cash, Ending | $ 17,835.48 | | |

**SUMNER COUNTY, KANSAS**
**GREENFIELD IMPROVEMENT DISTRICT BOND AND INTEREST FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Officer Fees | $ 12,964.02 | $ 13,000.00 | $ (35.98) |
| Total Receipts | 12,964.02 | $ 13,000.00 | $ (35.98) |
| Expenditures | | | |
| Debt Service | | | |
| Principal | 10,000.00 | $ 10,000.00 | $ - |
| Interest | 2,827.50 | 2,828.00 | (0.50) |
| Total Expenditures | 12,827.50 | $ 12,828.00 | $ (0.50) |
| Receipts Over(Under) Expenditures | 136.52 | | |
| Unencumbered Cash, Beginning | 3,287.25 | | |
| Unencumbered Cash, Ending | $ 3,423.77 | | |

**SUMNER COUNTY, KANSAS**
**ROAD BOND SERIES 2021-1 FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year Actual |
|---|---|
| Receipts | |
| Use of Money and Property | |
| Interest on Investments | $ 121,012.94 |
| Total Receipts | 121,012.94 |
| Expenditures | |
| Capital Improvement | |
| Contractual Services | 21,757.63 |
| Total Expenditures | 21,757.63 |
| Receipts Over(Under) Expenditures | 99,255.31 |
| Unencumbered Cash, Beginning | 570,710.32 |
| Prior Year Cancelled Encumbrances | 3,770.36 |
| Unencumbered Cash, Ending | $ 673,735.99 |

**SUMNER COUNTY, KANSAS**
**SELF-INSURED MEDICAL PLAN FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Other Receipts | | | |
| Payment from County to Third Party Administrator | $ 2,415,310.14 | $ - | $ 2,415,310.14 |
| Additional Assessments | 200,000.00 | - | 200,000.00 |
| Other Receipts | 22,827.84 | - | 22,827.84 |
| Reimbursements | 245,443.98 | 3,490,298.00 | (3,244,854.02) |
| Total Receipts | 2,883,581.96 | $ 3,490,298.00 | $ (606,716.04) |
| Expenditures | | | |
| General Government | | | |
| Employee Benefits | 2,706,416.71 | $ 3,490,298.00 | $ (783,881.29) |
| Total Expenditures | 2,706,416.71 | $ 3,490,298.00 | $ (783,881.29) |
| Receipts Over(Under) Expenditures | 177,165.25 | | |
| Unencumbered Cash, Beginning | 27,560.32 | | |
| Unencumbered Cash, Ending | $ 204,725.57 | | |

**SUMNER COUNTY, KANSAS**
**PROSECUTING ATTORNEY TRAINING FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

| | Current Year | | |
|---|---|---|---|
| | Actual | Budget | Variance - Over (Under) |
| Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Court Fees | $ 4,319.76 | $ 5,800.00 | $ (1,480.24) |
| Total Receipts | 4,319.76 | $ 5,800.00 | $ (1,480.24) |
| Expenditures | | | |
| General Government | | | |
| Contractual Services | 3,050.73 | $ 5,800.00 | $ (2,749.27) |
| Total Expenditures | 3,050.73 | $ 5,800.00 | $ (2,749.27) |
| Receipts Over(Under) Expenditures | 1,269.03 | | |
| Unencumbered Cash, Beginning | 55,580.29 | | |
| Unencumbered Cash, Ending | $ 56,849.32 | | |

**SUMNER COUNTY, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Cities: | | | | |
| General Fund-Argonia City | $ - | $ 138,846.39 | $ 138,846.39 | $ - |
| Bond and Interest | - | 12,814.46 | 12,814.46 | - |
| General Fund-Belle Plaine | - | 671,104.04 | 671,104.04 | - |
| Library | - | 48,294.59 | 48,294.59 | - |
| Employee Benefits | - | 37,803.56 | 37,803.56 | - |
| General Fund-Caldwell City | - | 385,991.63 | 385,991.63 | - |
| Library | - | 32,079.84 | 32,079.84 | - |
| Bond and Interest | - | 35,022.62 | 35,022.62 | - |
| Industrial Development | - | 5,752.66 | 5,752.66 | - |
| Special Weed | - | 9,267.17 | 9,267.17 | - |
| General Fund-Conway Springs City | - | 346,265.72 | 346,265.72 | - |
| Library | - | 17,136.70 | 17,136.70 | - |
| Employee Benefits | - | 54,468.99 | 54,468.99 | - |
| Public Safety | - | 259,106.10 | 259,106.10 | - |
| General Fund-Geuda Springs City | - | 25,574.06 | 25,574.06 | - |
| Bond and Interest | - | 1.94 | 1.94 | - |
| General Fund-Hunnewell City | - | 6,000.78 | 6,000.78 | - |
| General Fund-Milan City | - | 12,550.28 | 12,550.28 | - |
| General Fund-Mulvane City | - | 1,045,062.63 | 1,045,062.63 | - |
| Library | - | 162,624.71 | 162,624.71 | - |
| Employee Benefits | - | 767,178.22 | 767,178.22 | - |
| Special Liability | - | 5,882.93 | 5,882.93 | - |
| Bond and Interest | - | 168,469.55 | 168,469.55 | - |
| Memorial Building | - | (25,511.98) | (25,511.98) | - |
| Industrial Development | - | (171.47) | (171.47) | - |
| Special Sewer | - | 11,805.54 | 11,805.54 | - |
| Special Water | - | 5,500.06 | 5,500.06 | - |
| SP KS Star | - | 1,613,305.02 | 1,613,305.02 | - |
| General Fund-Oxford City | - | 318,606.53 | 318,606.53 | - |
| Library | - | 46,605.93 | 46,605.93 | - |
| Special Weed | - | 825.00 | 825.00 | - |
| General Fund-South Haven City | - | 92,890.16 | 92,890.16 | - |
| Bond and Interest | - | 95.97 | 95.97 | - |
| General Fund-Wellington City | - | 2,328,361.21 | 2,328,361.21 | - |
| Library | - | 257,916.17 | 257,916.17 | - |
| Bond and Interest | - | 450,743.74 | 450,743.74 | - |
| Ambulance and Fire | - | 103,166.01 | 103,166.01 | - |
| Special Sewer | - | 14,799.28 | 14,799.28 | - |
| Special Paving | - | 46,769.31 | 46,769.31 | - |
| Special Water | - | 2,666.60 | 2,666.60 | - |
| Special Weed | - | 7,342.84 | 7,342.84 | - |
| Special Misc | - | 1,305.52 | 1,305.52 | - |
| Special Coyo | - | 42,208.16 | 42,208.16 | - |
| Community Building Fund-Udall | - | 4,177.49 | 4,177.49 | - |
| Subtotal Cities | - | 9,570,706.66 | 9,570,706.66 | - |
| Townships: | | | | |
| General Fund-Avon TWP | - | 7,633.00 | 7,633.00 | - |
| Road Fund-Avon TWP | 466.20 | 98,668.39 | 99,134.59 | - |
| General Fund-Belle Plaine TWP | - | 158,140.31 | 158,140.31 | - |
| Road Fund-Belle Plaine TWP | 588.31 | 185,807.54 | 186,395.85 | - |
| Cemetery Fund-Belle Plaine TWP | - | 138,411.59 | 138,411.59 | - |
| General Fund-Bluff TWP | - | 13,256.37 | 13,256.37 | - |
| Road Fund-Bluff TWP | 854.72 | 100,356.40 | 101,211.12 | - |
| General Fund-Caldwell TWP | - | 19,208.80 | 19,208.80 | - |
| Road Fund-Caldwell TWP | 810.31 | 143,236.10 | 144,046.41 | - |

**SUMNER COUNTY, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Townships (Continued): | | | | |
| General Fund-Chikaskia TWP | $ - | $ 9,593.98 | $ 9,593.98 | $ - |
| Road Fund-Chikaskia TWP | 754.81 | 40,489.92 | 41,244.73 | - |
| General Fund-Conway TWP | - | 68,560.52 | 68,560.52 | - |
| Road Fund-Conway TWP | 666.00 | 100,833.20 | 101,499.20 | - |
| General Fund-Creek TWP | - | 19,104.85 | 19,104.85 | - |
| Road Fund-Creek TWP | 577.20 | 123,700.40 | 124,277.60 | - |
| General Fund-Dixon TWP | - | 40,978.87 | 40,978.87 | - |
| Road Fund-Dixon TWP | 799.22 | 88,850.81 | 89,650.03 | - |
| Fire Fund-Dixon TWP | - | 6,341.54 | 6,341.54 | - |
| Library Fund-Dixon TWP | - | 15,788.80 | 15,788.80 | - |
| General Fund-Downs TWP | - | 1,733.61 | 1,733.61 | - |
| Road Fund-Downs TWP | 521.70 | 101,353.00 | 101,874.70 | - |
| General Fund-Eden TWP | 3.55 | 15,392.63 | 15,392.63 | 3.55 |
| Road Fund-Eden TWP | 705.66 | 161,806.09 | 162,483.18 | 28.57 |
| General Fund-Falls TWP | - | 6,372.73 | 6,372.73 | - |
| Road Fund-Falls TWP | 826.95 | 103,670.49 | 104,497.44 | - |
| General Fund-Gore TWP | - | 19,212.05 | 19,212.05 | - |
| Road Fund-Gore TWP | 577.20 | 279,275.94 | 279,853.14 | - |
| General Fund-Greene TWP | - | 5,356.57 | 5,356.57 | - |
| Road Fund-Greene TWP | 499.50 | 35,098.10 | 35,597.60 | - |
| General Fund-Guelph TWP | - | 9,465.52 | 9,465.52 | - |
| Road Fund-Guelph TWP | 888.00 | 93,611.52 | 94,499.52 | - |
| Cemetery Fund-Guelph TWP | - | 5,114.67 | 5,114.67 | - |
| General Fund-Harmon TWP | - | 6,821.77 | 6,821.77 | - |
| Road Fund-Harmon TWP | 466.20 | 95,463.89 | 95,930.09 | - |
| General Fund-Illinois TWP | - | 22,287.66 | 22,287.66 | - |
| Road Fund-Illinois TWP | 499.50 | 104,821.97 | 105,321.47 | - |
| General Fund-Jackson TWP | - | 2,630.68 | 2,630.68 | - |
| Road Fund-Jackson TWP | 632.70 | 98,773.20 | 99,405.90 | - |
| General Fund-London TWP | - | 7,559.93 | 7,559.93 | - |
| Road Fund-London TWP | 810.31 | 224,160.44 | 224,970.75 | - |
| General Fund-Morris TWP | - | 3,826.96 | 3,826.96 | - |
| Road Fund-Morris TWP | 568.87 | 81,227.63 | 81,796.50 | - |
| General Fund-Osborne TWP | - | 47,682.51 | 47,682.51 | - |
| Road Fund-Osborne TWP | 604.95 | 82,309.65 | 82,914.60 | - |
| General Fund-Oxford TWP | - | 56,472.36 | 56,472.36 | - |
| Road Fund-Oxford TWP | 610.50 | 112,279.00 | 112,889.50 | - |
| General Fund-Palestine TWP | - | 4,049.52 | 4,049.52 | - |
| Road Fund-Palestine TWP | 366.31 | 68,667.21 | 69,033.52 | - |
| General Fund-Ryan TWP | - | 26,865.11 | 26,865.11 | - |
| Road Fund-Ryan TWP | 543.92 | 113,025.22 | 113,569.14 | - |
| General Fund-Seventy-Six TWP | - | 11,932.85 | 11,932.85 | - |
| Road Fund-Seventy-Six TWP | 632.70 | 110,847.60 | 111,480.30 | - |
| General Fund-South Haven TWP | - | 47,521.69 | 47,521.69 | - |
| Road Fund-South Haven TWP | 1,143.31 | 98,892.95 | 100,036.26 | - |
| Fire Fund-South Haven TWP | - | 4,398.97 | 4,398.97 | - |
| Library Fund-South Haven TWP | - | 5,009.99 | 5,009.99 | - |
| General Fund-Springdale TWP | - | 21,545.06 | 21,545.06 | - |
| Road Fund-Springdale TWP | 543.92 | 107,750.85 | 108,294.77 | - |
| General Fund-Sumner TWP | - | 12,724.80 | 12,724.80 | - |
| Road Fund-Sumner TWP | 577.20 | 104,666.52 | 105,243.72 | - |
| General Fund-Valverde TWP | - | 13,732.17 | 13,732.17 | - |
| Road Fund-Valverde TWP | 532.78 | 101,696.66 | 102,229.44 | - |
| General Fund-Walton TWP | - | 29,262.58 | 29,262.58 | - |
| Road Fund-Walton TWP | 1,010.11 | 129,945.21 | 130,955.32 | - |
| General Fund-Wellington TWP | - | 3,531.66 | 3,531.66 | - |
| Road Fund-Wellington TWP | 643.78 | 223,492.37 | 224,136.15 | - |
| Subtotal Townships | 19,726.39 | 4,402,300.95 | 4,421,995.22 | 32.12 |

**SUMNER COUNTY, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Schools: | | | | |
| General Fund - USD 353 | $ 1,764.44 | $ 1,208,872.25 | $ 1,210,636.69 | $ - |
| Capital Outlay | - | 661,131.81 | 661,131.81 | - |
| Recreation Commission | - | 446,940.20 | 446,940.20 | - |
| Bond and Interest | - | 902,479.65 | 902,479.65 | - |
| Rec Comm Employee Benefits | - | 73,488.49 | 73,488.49 | - |
| Supplemental General | - | 1,302,231.50 | 1,302,231.50 | - |
| General Fund - USD 356 | 682.34 | 473,417.72 | 474,100.06 | - |
| Capital Outlay | - | 242,757.52 | 242,757.52 | - |
| Recreation Commission | - | 147,572.27 | 147,572.27 | - |
| Bond and Interest | - | 179,786.79 | 179,786.79 | - |
| Supplemental General | - | 513,695.40 | 513,695.40 | - |
| General Fund - USD 357 | 746.52 | 491,328.47 | 492,074.99 | - |
| Capital Outlay | - | 270,168.03 | 270,168.03 | - |
| Supplemental General | - | 593,893.79 | 593,893.79 | - |
| Bond and Interest | - | 430,861.96 | 430,861.96 | - |
| Rec Comm Employee Benefits | - | 29,370.01 | 29,370.01 | - |
| General Fund - USD 358 | 1,267.99 | 325,462.80 | 326,730.79 | - |
| Capital Outlay | - | 162,613.30 | 162,613.30 | - |
| Supplemental General | - | 308,570.82 | 308,570.82 | - |
| Bond and Interest | - | 244,122.70 | 244,122.70 | - |
| General Fund - USD 359 | 1,737.39 | 294,410.10 | 296,147.49 | - |
| Capital Outlay | - | 136,531.71 | 136,531.71 | - |
| Recreation Commission | - | 43,283.18 | 43,283.18 | - |
| Supplemental General | - | 420,750.99 | 420,750.99 | - |
| General Fund - USD 360 | 939.48 | 310,954.54 | 311,894.02 | - |
| Capital Outlay | - | 154,371.52 | 154,371.52 | - |
| Recreation Commission | - | 56,050.64 | 56,050.64 | - |
| Bond and Interest | - | 7,060.31 | 7,060.31 | - |
| Supplemental General | - | 484,873.02 | 484,873.02 | - |
| General Fund - USD 509 | 1,007.06 | 207,160.46 | 208,167.52 | - |
| Capital Outlay | - | 94,920.45 | 94,920.45 | - |
| Supplemental General | - | 286,993.41 | 286,993.41 | - |
| Bond and Interest | - | 903.52 | 903.52 | - |
| General Fund - USD 263 | 31.67 | 946,274.09 | 946,305.76 | - |
| Capital Outlay | - | 444,143.74 | 444,143.74 | - |
| Recreation Commission | - | 291,433.34 | 291,433.34 | - |
| Bond and Interest | - | 477,722.87 | 477,722.87 | - |
| Supplemental General | - | 1,056,063.01 | 1,056,063.01 | - |
| Historical Society | - | 50,054.06 | 50,054.06 | - |
| Rec Comm Employee Benefits | - | 48,195.82 | 48,195.82 | - |
| General Fund - USD 264 | 473.16 | 87,422.37 | 87,895.53 | - |
| Capital Outlay | - | 43,595.69 | 43,595.69 | - |
| Recreation Commission | - | 16,348.00 | 16,348.00 | - |
| Bond and Interest | - | 96,669.45 | 96,669.45 | - |
| Supplemental General | - | 76,981.48 | 76,981.48 | - |
| Rec Comm Employee Benefits | - | 2,731.94 | 2,731.94 | - |
| General Fund - USD 331 | - | 80,064.95 | 80,064.95 | - |
| Capital Outlay | - | 42,726.73 | 42,726.73 | - |
| Recreation Commission | - | 26,515.77 | 26,515.77 | - |
| Supplemental General | - | 88,216.33 | 88,216.33 | - |
| Rec Comm Employee Benefits | - | 3,794.97 | 3,794.97 | - |
| General Fund - USD 463 | - | 29,009.71 | 29,009.71 | - |
| Capital Outlay | - | 15,671.48 | 15,671.48 | - |
| Recreation Commission | - | 3,907.10 | 3,907.10 | - |
| Bond and Interest | - | 20,031.10 | 20,031.10 | - |
| Supplemental General | - | 30,028.44 | 30,028.44 | - |

**SUMNER COUNTY, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Schools (Continued): | | | | |
| General Fund - USD 470 | $ 682.85 | $ 40,560.40 | $ 41,243.25 | $ - |
| Capital Outlay | - | 20,869.23 | 20,869.23 | - |
| Recreation Commission | - | 11,180.88 | 11,180.88 | - |
| Bond and Interest | - | 28,024.65 | 28,024.65 | - |
| Rec Comm Employee Benefits | - | 2,788.72 | 2,788.72 | - |
| Supplemental General | - | 29,600.17 | 29,600.17 | - |
| Subtotal Schools | 9,332.90 | 15,617,655.82 | 15,626,988.72 | - |
| Cemeteries | | | | |
| Corzine | - | 11,876.55 | 11,876.55 | - |
| Downs | - | 12,271.50 | 12,271.50 | - |
| Mulvane/Littleton | 2,692.10 | 144,860.19 | 147,552.29 | - |
| Number Line | - | 1,116.42 | 1,116.42 | - |
| Oxford | - | 35,194.15 | 35,194.15 | - |
| Pleasant Hill | 15.82 | 3,484.30 | 3,484.30 | 15.82 |
| Rose Hill | - | 34,427.37 | 34,427.37 | - |
| Walton/Valverde | - | 19,355.59 | 19,355.59 | - |
| Subtotal Cemeteries | 2,707.92 | 262,586.07 | 265,278.17 | 15.82 |
| Sewer/Improvement Districts: | | | | |
| Peck Improvement District | 35,917.16 | 88,888.49 | 82,539.49 | 42,266.16 |
| Peck Improvement District - Equipment Reserve | 5,200.00 | - | - | 5,200.00 |
| Suppesville Sewer District | 2,012.68 | 15,697.76 | 16,087.95 | 1,622.49 |
| Subtotal Sewer/Improvement Districts | 43,129.84 | 104,586.25 | 98,627.44 | 49,088.65 |
| Watershed Districts: | | | | |
| Belle Plaine TWP Drainage | - | 2,530.64 | 2,530.64 | - |
| Cowskin Drainage | - | 711.06 | 711.06 | - |
| Middle Walnut J-60 Watershed | - | 10.22 | 10.22 | - |
| Subtotal Watershed Districts | - | 3,251.92 | 3,251.92 | - |
| Rural Fire Districts: | | | | |
| Rural Fire District #3 | - | 21,029.75 | 21,029.75 | - |
| Rural Fire District #4 | - | 5,719.17 | 5,719.17 | - |
| Rural Fire District #5 | - | 67,175.87 | 67,175.87 | - |
| Rural Fire District #6 | - | 50,443.78 | 50,443.78 | - |
| Rural Fire District #7 | - | 39,684.27 | 39,684.27 | - |
| Rural Fire District #8 | - | 12,324.71 | 12,324.71 | - |
| Rural Fire District #9 | - | 175,531.00 | 175,531.00 | - |
| Rural Fire District #10 | - | 5,565.34 | 5,565.34 | - |
| Rural Fire District #11 | - | 14,450.60 | 14,450.60 | - |
| Rural Fire District #12 | - | 80,615.95 | 80,615.95 | - |
| Subtotal Rural Fire Districts | - | 472,540.44 | 472,540.44 | - |
| Hospital Districts: | | | | |
| Norwich Hospital District | - | 28.50 | 28.50 | - |
| Sumner Hospital - Operations | - | 799,001.80 | 799,001.80 | - |
| Sumner Hospital - Employee Benefits | - | 139,844.69 | 139,844.69 | - |
| Chikaskia Health Care | 980.33 | 36.34 | - | 1,016.67 |
| Subtotal Hospital Districts | 980.33 | 938,911.33 | 938,874.99 | 1,016.67 |
| Regional Library: | | | | |
| General Fund | - | 180,791.13 | 180,791.13 | - |
| Employee Benefits | - | 15,670.23 | 15,670.23 | - |
| Subtotal Regional Library | - | 196,461.36 | 196,461.36 | - |
| Total Subdivisions | $ 75,877.38 | $ 31,569,000.80 | $ 31,594,724.92 | $ 50,153.26 |

**SUMNER COUNTY, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| State Funds: | | | | |
| State Educational Building | $ - | $ 289,498.77 | $ 289,498.77 | $ - |
| State Correctional Building | - | 144,749.39 | 144,749.39 | - |
| Total State Funds | $ - | $ 434,248.16 | $ 434,248.16 | $ - |
| Other Agency Funds: | | | | |
| Long/Short | $ 8,999.13 | $ 167,295.96 | $ 168,149.96 | $ 8,145.13 |
| MV Division of Vehicles | 17,198.56 | 1,852,801.42 | 1,847,786.10 | 22,213.88 |
| MV Drivers License | 4,207.00 | 85,006.50 | 85,513.50 | 3,700.00 |
| Fish and Game | 5,115.30 | 740.00 | 672.00 | 5,183.30 |
| Sheriff's Inmate and Commissary | 18,038.34 | 263,583.24 | 263,467.52 | 18,154.06 |
| District Court | 67,822.15 | - | 67,822.15 | - |
| Law Library | 103,241.77 | 20,225.79 | 22,594.88 | 100,872.68 |
| Total Other Agency Funds | $ 224,622.25 | $ 2,389,652.91 | $ 2,456,006.11 | $ 158,269.05 |
| Distributable Funds: | | | | |
| Current Tax | $ 28,388,870.82 | $ 45,030,972.42 | $ 48,841,440.59 | $ 24,578,402.65 |
| Real Estate Redemptions | 333,696.20 | 1,143,621.13 | 883,528.98 | 593,788.35 |
| Taxes In Suspense | 66,290.62 | 336,858.15 | 306,959.62 | 96,189.15 |
| Taxes In Escrow | 20,385.66 | 26,726.74 | 23,888.03 | 23,224.37 |
| Delinquent Tax | 137,441.96 | 122,270.05 | 246,548.49 | 13,163.52 |
| Motor Vehicle Tax | 119,369.94 | 3,450,920.21 | 3,459,963.01 | 110,327.14 |
| Recreational Vehicle Tax | 2,364.66 | 77,650.57 | 78,216.91 | 1,798.32 |
| In Lieu of Tax | 76,855.68 | 618,047.68 | 694,903.36 | - |
| Special City and County Highway | - | 936,261.52 | 936,261.52 | - |
| Special Mineral Production Tax | - | 42,512.83 | 42,512.83 | - |
| Commercial Vehicle Tax | 549.99 | 88,209.77 | 88,472.26 | 287.50 |
| Undistributable Funds | 118,800.65 | - | - | 118,800.65 |
| Sales Tax | 112,768.82 | 1,332,587.15 | 1,349,836.01 | 95,519.96 |
| Total Distributable Funds: | $ 29,377,395.00 | $ 53,206,638.22 | $ 56,952,531.61 | $ 25,631,501.61 |
| Total Agency Funds | $ 29,677,894.63 | $ 87,599,540.09 | $ 91,437,510.80 | $ 25,839,923.92 |

**SUMNER COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| Federal Grantor/ Pass Through Grantor/ Program Title | Pass-Through Entity Identifying Number | Federal CFDA Number | Provided to Sub Recipients | Receipts | Disbursements/ Expenditures |
|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF AGRICULTURE** | | | | | |
| Passed through State of Kansas Department of Health and Environment | | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) | 202323W100343 | 10.557 | $ - | $ 59,817.00 | $ 62,680.00 |
| Direct Grant | | | | | |
| Community Facilities Loans and Grants Cluster | | | | | |
| Community Facilities Grant | N/A | 10.766 | - | 20,040.00 | 11,884.29 |
| Total U.S. Department of Agriculture | | | - | 79,857.00 | 74,564.29 |
| **U.S. DEPARTMENT OF JUSTICE** | | | | | |
| Direct Grant | | | | | |
| Equitable Sharing Program - County Attorney | N/A | 16.922 | - | - | 17,436.67 |
| Equitable Sharing Program - Sheriff | N/A | 16.922 | - | 23,410.55 | 30,602.00 |
| | | TOTAL 16.922 | - | 23,410.55 | 48,038.67 |
| Total U.S. Department of Justice | | | - | 23,410.55 | 48,038.67 |
| **U.S. DEPARTMENT OF THE TREASURY** | | | | | |
| Direct Grant | | | | | |
| Coronavirus State and Local Fiscal Recovery Funds - COVID-19 | N/A | 21.027 | - | - | 2,275,100.08 |
| Passed through State of Kansas Department Judicial System | | | | | |
| Coronavirus State and Local Fiscal Recovery Funds - COVID-19 | Not Assigned | 21.027 | - | 69,059.00 | 69,059.00 |
| | | TOTAL 21.027 | - | 69,059.00 | 2,344,159.08 |
| Total U.S. Department of the Treasury | | | - | 69,059.00 | 2,344,159.08 |
| **U.S. DEPARTMENT OF ENERGY** | | | | | |
| Direct Grant | | | | | |
| Conservation Research and Development | N/A | 81.086 | - | 104,378.08 | 234,072.71 |
| Total U.S. Department of Energy | | | - | 104,378.08 | 234,072.71 |

**SUMNER COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| Federal Grantor/ Pass Through Grantor/ Program Title | Pass-Through Entity Identifying Number | Federal CFDA Number | Provided to Sub Recipients | Receipts | Disbursements/ Expenditures |
|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | | |
| Passed through South Central Kansas Area Agency on Aging | | | | | |
| Older Americans Act Project - IIIB | 2023 IIIB | 93.044 | $ - | $ 1,510.75 | $ 1,500.91 |
| Passed through State of Kansas Department of Health and Environment | | | | | |
| Public Health Emergency Preparedness | NU90TP922049-04 | 93.069 | - | 13,008.00 | 8,691.18 |
| Public Health Emergency Preparedness - SCMR | NU90TP922049-04 | 93.069 | 22,150.78 | 27,239.75 | 28,862.58 |
| Public Health Emergency Preparedness - CRI | NU90TP922049-04 | 93.069 | 50,146.49 | 125,271.75 | 123,697.20 |
| Public Health Emergency Preparedness | NU90TP922049-05 | 93.069 | - | 10,371.00 | 10,001.23 |
| Public Health Emergency Preparedness - SCMR | NU90TP922049-05 | 93.069 | 1,503.42 | 8,632.50 | 3,157.70 |
| Public Health Emergency Preparedness - CRI | NU90TP922049-05 | 93.069 | 3,515.56 | 45,778.50 | 53,842.89 |
| | | TOTAL 93.069 | 77,316.25 | 230,301.50 | 228,252.78 |
| Family Planning Services | FPHPA006552-01 | 93.217 | - | 2,937.00 | 2,937.00 |
| Family Planning Services | FPHPA006552-02 | 93.217 | - | 4,345.00 | 4,345.00 |
| | | TOTAL 93.217 | - | 7,282.00 | 7,282.00 |
| Immunization Cooperative Agreements | NH23IP922627-03 | 93.268 | - | 2,365.00 | 2,365.00 |
| Immunization Cooperative Agreements | NH23IP922627-04 | 93.268 | - | 764.00 | 764.00 |
| Immunization Cooperative Agreements - COVID-19 | NH23IP922627-02 | 93.268 | - | 3,214.00 | 3,214.00 |
| Immunization Cooperative Agreements - COVID-19 | NH23IP922627-02 | 93.268 | - | 29,269.00 | 29,269.00 |
| | | TOTAL 93.268 | - | 35,612.00 | 35,612.00 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19 | NU50CK000549-02 | 93.323 | - | 50,824.20 | 50,824.20 |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19 | NU50CK000549-02 | 93.323 | - | 31,669.63 | 31,669.63 |
| | | TOTAL 93.323 | - | 82,493.83 | 82,493.83 |
| Maternal and Child Health Services Block Grant to the States | B04MC45217-01 | 93.994 | - | 9,582.00 | 9,582.00 |
| Maternal and Child Health Services Block Grant to the States | B04MC45217-01 | 93.994 | - | 3,606.00 | 3,606.00 |
| | | TOTAL 93.994 | - | 13,188.00 | 13,188.00 |
| Total U.S. Department of Health and Human Services | | | 77,316.25 | 370,388.08 | 368,329.52 |
| TOTAL FEDERAL AWARDS | | | $ 77,316.25 | $ 647,092.71 | $ 3,069,164.27 |

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Sumner County, Kansas did not elect to use the 10% de minimis cost rate.

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of County Commissioners
Sumner County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Sumner County, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement, which collectively comprise the Sumner County, Kansas' basic financial statement, and have issued our report thereon dated August 3, 2024.

**Report on Internal Control over Financial Reporting**
In planning and performing our audit of the financial statement, we considered the Sumner County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Sumner County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Sumner County, Kansas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**
As part of obtaining reasonable assurance about whether the Sumner County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 3, 2024

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Sumner County, Kansas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Sumner County, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Sumner County, Kansas' major federal programs for the year ended December 31, 2023. The Sumner County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Sumner County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Sumner County, Kansas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Sumner County, Kansas' compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Sumner County, Kansas' federal programs.

***Auditor's Responsibilities for the Audit of Compliance***
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Sumner County, Kansas' compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Sumner County, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Sumner County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Sumner County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Sumner County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control over Compliance**
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 3, 2024

**SUMNER COUNTY, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2023

## I. SUMMARY OF AUDITOR'S RESULTS

**Financial Statement:**

The auditor's report expresses an adverse opinion on the basic financial statement of the Sumner County, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

**Internal Control over Financial Reporting**:

| | | | |
|---|---|---|---|
| Material weakness(es) identified? | ____ Yes | __X__ | No |
| Significant deficiencies identified? | ____ Yes | __X__ | None Reported |
| Noncompliance or other matters required to be reported under *Government Auditing Standards* | ____ Yes | __X__ | No |

**Federal Awards:**

| | | | |
|---|---|---|---|
| Internal control over major programs: | | | |
| Material weakness(es) identified? | ____ Yes | __X__ | No |
| Significant deficiencies identified? | ____ Yes | __X__ | None Reported |

The auditor's report on compliance for the major federal award programs for the Sumner County, Kansas expresses an unmodified opinion.

| | | | |
|---|---|---|---|
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | ____ Yes | __X__ | No |

Identification of major programs:

**U.S. DEPARTMENT OF THE TREASURY**
Coronavirus State and Local Fiscal Recovery Funds – COVID-19 CFDA No. 21.027

The threshold for distinguishing Types A and B programs was $750,000.00.

| | | | |
|---|---|---|---|
| Auditee qualified as a low risk auditee? | ____ Yes | __X__ | No |

## II. FINANCIAL STATEMENT FINDINGS

None

## III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

**SUMNER COUNTY, KANSAS**

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2023

**Finding: 2022-001** – Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

*Condition:* The Schedule of Expenditures of Financial Awards (SEFA) prepared by the County contained errors in the amounts of awards expended and omissions of required information, such as amount passed through to subrecipients.

*Recommendation:* Management should develop internal controls and procedures to properly identify each award received and expended, including assistance listing number, amount expended under its basis of accounting for reporting on the SEFA and amounts passed through to subrecipients. These procedures should allow for the accurate compilation of this required information and in addition assign responsibility for administration and compliance of each award to a designated county management or staff member.

*Current Status:* The County has implemented policies and procedure to ensure compliance.

**Finding: 2022-002 – Allowable Costs and Activities**

*Condition:* Condition 1: During 2022, Sumner County made two separate purchases of equipment for two separate law enforcement agencies ( both city police departments within Sumner County) totaling $ 14,179.04. The equipment was billed to and received by the two other agencies, but paid from the County Equitable Sharing Program funds. Condition 2: The County made semimonthly purchases of bottled water from a vendor totaling $ 178.75 from the Equitable Sharing Program funds.

*Recommendation:*
The approving department head should review the compliance requirements, including updated guidance available in the Wires publication, when new or unusual purchases are considered.

*Current Status:* The County has implemented policies and procedure to ensure compliance.

**Finding: 2022-003 – Equipment and Real Property Management**

*Condition:* The County maintains an inventory of equipment, however that inventory does not include the acquisition date, the source of funding, the cost percentage of Federal participation or federal award data. Disposed assets are deleted from the inventory and disposition data is not maintained. The inventory record is not complete enough to determine compliance with the Guide. Source documents supporting entries in the inventory record have not been retained.

*Recommendation:*
The existing system should be modified be compliant with the Uniform Guidance requirements, or a specifically designed software should be used. Source documents supporting inventory records should be retained. Disposition data should be maintained.

*Current Status:* The County has implemented policies and procedure to ensure compliance.

**Finding: 2022-004 – Procurement, Suspension and Debarment**

*Condition:* Condition l: The County purchased office furniture and equipment from a vendor totaling $64,518.00. Under the County's purchasing policy, competitive bids were required; however, competitive bid documents were not present in the County's paid bills files and there was no other documentation of competitive bids being solicited or received, or justification for not receiving bids, which the policy requires to be documented if bids cannot be obtained. Condition 2: The purchase noted in Condition 1, plus an additional purchase of $34,702.00 from another vendor were above the $ 25,000.00 threshold for vendor verification in the SAM system. Neither vendor was verified by the County to be registered and in good standing in the SAM system.

*Recommendation:*
Condition 1: All department heads should follow the existing procurement policy of the county with respect to bidding. The existing review of documentation by the Clerk' s department to ensure compliance with county bidding requirements should always be properly performed and any exceptions to it referred to the governing body, if necessary, prior to processing of disbursement. Condition 2: A policy and procedure should be developed to ensure compliance with the requirement to verify qualifying status of vendors with annual transactions of $25,000.00 or more. If department heads are unable to access the SAM system to verify vendor qualification, there should be a request forwarded to the County Clerk to do the verification prior to order of goods or services.

*Current Status:* The County has implemented policies and procedure to ensure compliance.

**Finding: 2022-005 – Misstatements of Encumbrances/Accounts Payable and Expenditures**

*Condition:* Accounts payable, encumbrances and expenditures in the accounting records were misstated by a material amount. Condition 1: The County sold bonds in 2021 for the purpose of funding road and bridge constructions contracts and during 2021 and 2022 and entered into construction and engineering contracts for the use of these funds. These contracts were commitments of the funds and under the County' s regulatory basis of accounting and should have been recorded as encumbrances; however, there were contracts at the end of both years which were not recorded. Condition 2: The County ordered vehicles from a vendor in 2022 and properly recorded an encumbrance. In 2023, the vendor announced that they could not complete the order, and a new order was placed with a different vendor in 2023 but was recorded as a 2022 expenditure. Under the regulatory basis of accounting, the order placed at year-end as an encumbrance of 2022 funds should have been recorded as a cancelled encumbrance in 2023 when the order could not be fulfilled and the replacement order as a 2023 expenditure.

*Recommendation:*
Procedures to identify and record encumbrances at the time a contract is executed or an order made should be developed, written and distributed to appropriate accounting staff. Staff should be assigned to monitor the current and prior year balances and subsidiary records for Accounts Payable & Encumbrances to detect instances when errors are made in the recording and paying of the commitments.

*Current Status:* The County has implemented policies and procedure to ensure compliance.