KIOWA COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

FOR THE YEAR ENDED
December 31, 2023

KIOWA COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

For the Year Ended December 31, 2023

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KIOWA COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipality and Selected Related Municipal Entities)

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FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Kiowa County, Kansas
211 E. Florida
Greensburg, KS 67054

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Kiowa County, Kansas (the County), a municipality, and selected related municipal entities including the Kiowa County Extension Council and the Kiowa County Public Library, as of and for the year ended December 31, 2023, and the related notes to the financial statement, which collectively comprise the County's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the County and the selected related municipal entities, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with of the *Kansas Municipal Audit and Accounting Guide's* (*KMAAG*) regulatory basis of accounting and budget laws as described in Note 1.

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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County and the selected related municipal entities, as of December 31, 2023, or changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws. 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.

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 the *KMAAG* 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 the *KMAAG*, 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.

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. The other supplemental information (Schedules 4 and 5 as listed in the table of contents), is presented for purposes of additional analysis and is not a required

part of the 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the supplemental information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2022, (not presented herein), and have issued our report thereon dated June 29, 2023, which contained an unmodified opinion on the financial statement. The 2022 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 financial statement or to the 2022 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2022 comparative information is fairly presented in all material respects in relation to the financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1 of the financial statement.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 26, 2024

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

	Unencumbered Cash Balance 01/01/23	Receipts	Expenditures	Unencumbered Cash Balance 12/31/23	Add Accounts Payable and Encumbrances	Treasurer's Cash Balance 12/31/23
General Fund						
General	$ 1,812,740	$ 2,736,890	$ 2,630,780	$ 1,918,850	$ 77,093	$ 1,995,943
Special Purpose Funds						
Ambulance	18,591	199,143	185,518	32,216	-	32,216
Appraiser	132,376	250,918	286,499	96,795	14,582	111,377
Bio-Terrorism Grant	27,028	9,249	4,200	32,077	-	32,077
Building	814,572	100,000	192,999	721,573	3,204	724,777
County Clerk's Technology	5,824	1,062	-	6,886	-	6,886
County Health	326,203	327,877	439,189	214,891	20,436	235,327
COVID-19 Grant	480,740	-	-	480,740	-	480,740
Equipment Reserve	1,004,170	78,881	160,683	922,368	-	922,368
Emergency 911 Phone Service	156,901	59,951	71,344	145,508	-	145,508
Family Planning Grant	14,320	8,354	-	22,674	-	22,674
Fight Addiction	459	4,239	-	4,698	-	4,698
Hospital USDA Bond Reserve	116,906	896	117,802	-	-	-
Landfill Closure	777,992	33,643	-	811,635	-	811,635
Noxious Weed	98,092	201,374	212,280	87,186	4,567	91,753
Oil & Gas Valuation Depletion Trust	253,346	-	-	253,346	-	253,346
Prosecuting Attorneys' Training	8,170	1,602	1,016	8,756	-	8,756
Prosecutors' Trust	47,009	-	-	47,009	-	47,009
Register of Deeds' Technology	44,552	4,248	8,389	40,411	-	40,411
Road and Bridge	620,021	2,085,034	1,882,120	822,935	113,115	936,050
Rural Fire District	72,285	158,477	150,547	80,215	1,040	81,255
Sheriff	505,761	1,575,141	1,760,226	320,676	82,061	402,737
Sheriff Donations	948	100	505	543	-	543
Special Law Enforcement Trust	55,867	730	25,387	31,210	-	31,210
Special Road and Bridge	926,442	1,226,108	1,080,736	1,071,814	49,406	1,121,220
Special Road Machinery and Equipment	323,465	-	298,659	24,806	-	24,806
County Treasurer's Technology	9,287	1,062	-	10,349	-	10,349
Motor Vehicle Operating	20,698	27,103	27,226	20,575	-	20,575
Women, Infants and Children Grant	32,674	203,491	197,993	38,172	508	38,680
Worthless Check	602	-	-	602	-	602
Total Special Purpose Funds	6,895,301	6,558,683	7,103,318	6,350,666	288,919	6,639,585
Bond and Interest Fund						
Bond and Interest	13	1,450,771	1,450,784	-	-	-
Business Funds						
Solid Waste	94,805	239,103	243,262	90,646	9,534	100,180
Health Insurance	1,446,490	701,081	747,887	1,399,684	53,034	1,452,718
Total Business Funds	1,541,295	940,184	991,149	1,490,330	62,568	1,552,898
Related Municipal Entities						
Kiowa County Extension Council	153,667	131,760	73,056	212,371	-	212,371
Kiowa County Public Library	153,513	133,957	118,642	168,828	3,218	172,046
Total Related Municipal Entities	307,180	265,717	191,698	381,199	3,218	384,417
Total Reporting Entity (excluding Agency Funds and certain Related Municipal Entities) (memorandum only)	$ 10,556,529	$ 11,952,245	$ 12,367,729	$ 10,141,045	$ 431,798	$ 10,572,843

Composition of Cash		
Demand deposits:		
Greensburg State Bank		$ 2,621,089
Time deposits:		
Greensburg State Bank	$ 9,248,251	
Haviland State Bank	4,480,042	
Centera Bank	1,890,153	
Peoples State Bank	1,125,172	
Total time deposits		16,743,618
Certificates of deposit:		
Haviland State Bank	140,000	
Centera Bank	450,000	
Peoples State Bank	614,064	
Total certificates of deposit		1,204,064
Plus deposits in transit		10,129
Less outstanding checks		(727,558)
Change funds		9,040
Total cash		19,860,382
Less Agency Funds per Schedule 3		(9,671,956)
Plus related municipal entities		384,417
Total (excluding Agency Funds)		$ 10,572,843

The accompanying Notes to the Financial Statement are an integral part of this statement.

Notes to the Financial Statement

1. Summary of significant accounting policies

Kiowa County, Kansas, (the County) was established in 1886 and is an organized county having the powers, duties and privileges granted to counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Kiowa County (the municipality) and selected related municipal entities. The related municipal entities discussed below are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

The Kiowa County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council was created under K.S.A. 2-601 and is governed by an elected executive board. The County levies taxes for the support of the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

The Kiowa County Public Library operates the County's library and provides services for the residents of Kiowa County. It was created under K.S.A. 12-1218 and has its own Board of Directors, which operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, which also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library building is titled to the County. Bond issuances for the Library's benefit must be approved by the County.

The related municipal entities discussed below are not included in the County's financial statement but are related municipal entities because they were established to benefit the County and/or its constituents.

The Kiowa County Memorial Hospital Board of Trustees' Fund operates the County's hospital and provides services for the residents of Kiowa County. It was created under K.S.A. 19-4601 and has its own Board of Trustees, which operates independently from the County. The Board of Trustees is responsible for the management and fiscal accountability of the Hospital. The Board is an elected board. The County Commissioners levy taxes for Hospital operations. The Hospital building is titled to the County. Bond issuances for the Hospital's benefit must be approved by the County. The Hospital has a December 31st year end. Separate financial statements have been issued for the Kiowa County Memorial Hospital Board of Trustees' Fund and can be obtained at their offices at 721 W. Kansas Ave., Greensburg, KS 67054.

Southwest Kansas Regional Juvenile Detention Center is a jointly-governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Kiowa County has no equity interest in, nor does the County materially contribute to, the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

1. Summary of significant accounting policies (continued)

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

C. Regulatory basis fund types

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

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

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

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

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

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

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

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

1. Summary of significant accounting policies (continued)

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the General fund.

E. Property taxes and special assessments

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

Taxes are assessed on a calendar year basis, are levied 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 the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

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 received prior to the issuance of general obligation bonds are recorded as receipts in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2023, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

1. Summary of significant accounting policies (continued)

   G. Memorandum totals
   Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

2. Stewardship, compliance and accountability

   A. 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 fund, business funds and internal service 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
   3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
   4. Adoption of the final budget on or before August 25th.

   If the 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 receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. An amendment made to the original budget for the Bond and Interest fund was approved by the governing body during the year, resulting in additional budget authority for the Bond and Interest fund of $1,355,308.

   The legal level of budgetary control is the fund level. 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 adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval. Expenditures in the County Health and Sheriff funds exceeded the adopted budget for the year ended December 31, 2023, by $4,906 and $697, respectively, which is a violation of K.S.A. 79-2935.

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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
A legal operating budget is not required for capital projects funds, internal service funds, trust funds and the following special purpose and business funds:

Bio-Terrorism Grant
Building
County Clerk's Technology
COVID-19 Grant
Equipment Reserve
Family Planning Grant
Hospital USDA Bond Reserve
Landfill Closure
Oil & Gas Valuation Depletion Trust
Prosecuting Attorneys' Training
Prosecutors' Trust
Register of Deeds' Technology
Sheriff Donations
Special Law Enforcement Trust
Special Road Machinery and Equipment
County Treasurer's Technology
Motor Vehicle Operating
Women, Infants and Children Grant
Worthless Check
Health Insurance

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

B. Noncompliance with finance-related legal and contractual provisions
References made herein to the statutes (K.S.A.) are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney, the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2023. Funds which exceeded their budget authority are discussed in Note 2, item A.

3. Detailed notes on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	$ 9,040
Carrying amount of deposits	19,851,342
Total cash	$ 19,860,382

3. Detailed notes on all funds (continued)

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of 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 K.S.A. 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 except during designated "peak periods" when required coverage is 50%. The County does not use designated "peak periods".

At December 31, 2023, the County's carrying amount of deposits was $19,851,342 and the bank balance was $20,568,771. Of the bank balance, 100% was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,421,805 was covered by federal depository insurance and $19,146,966 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Greensburg State Bank	Haviland State Bank	Centera Bank	Peoples State Bank
FDIC coverage	$ 671,805	$ 250,000	$ 250,000	$ 250,000
Pledged securities at market value	13,524,725	4,460,600	2,381,494	1,685,159
Total coverage	$ 14,196,530	$ 4,710,600	$ 2,631,494	$ 1,935,159
Funds on deposit	$ 11,869,340	$ 4,620,042	$ 2,340,153	$ 1,739,236
Funds at risk	$ -	$ -	$ -	$ -

The carrying amount of deposits for the Kiowa County Extension Council, a related municipal entity, was $212,371 and the bank balance was $214,854. All of the $214,854 bank balance was covered by federal depository insurance.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits (continued)
The carrying amount of deposits for the Kiowa County Public Library, a related municipal entity, was $168,828 and the bank balance was $172,451. All of the $172,451 bank balance was covered by federal depository insurance.

Credit risk - investments
Custodial credit risk for an investment 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. The County had no investments of this type at December 31, 2023.

B. Capital projects in process
Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2023, are as follows:

Projects	Project Authorization	Expenditures to Date	Committed
South Mullinville blacktop sand seal	$ 317,046	$ 317,046	$ -
Bituminous chip seal	124,115	124,115	-
Low water crossing - 30th Avenue	204,401	45,798	158,603

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

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/23	Additions	Reductions/ Payments	Balance 12/31/23	Interest Paid
Revenue bond payable:									
Series 2010-A, Hospital	01/15/10	4.000%	$ 2,130,200	12/31/46	$ 1,399,238	$ -	$ 1,399,238	$ -	$ 51,533
Finance leases payable:									
Caterpillar - motorgrader	06/20/16	2.900%	269,800	06/20/23	135,374	-	135,374	-	3,926
Caterpillar - motorgrader	09/30/16	2.865%	249,300	09/16/23	135,420	-	135,420	-	3,880
Caterpillar - motorgrader	12/29/16	2.874%	249,300	12/16/23	135,408	-	135,408	-	3,892
Caterpillar - motorgrader	10/16/17	3.590%	233,756	10/16/23	110,117	-	110,117	-	3,953
Caterpillar - motorgrader	10/16/17	3.590%	233,756	10/16/23	110,117	-	110,117	-	3,953
Caterpillar - motorgrader	12/21/20	2.603%	302,985	12/21/26	210,922	-	29,588	181,334	5,557
Caterpillar - motorgrader	04/05/21	4.888%	323,844	03/26/27	261,806	-	25,072	236,734	13,089
Caterpillar - motorgrader	07/04/21	5.550%	289,248	06/28/27	236,609	-	20,287	216,322	13,132
Foley track loader	04/21/22	4.466%	257,948	05/06/30	231,859	-	21,135	210,724	13,865
Bobcat compact track loader	11/30/22	6.366%	78,623	11/30/27	68,623	-	5,502	63,121	4,498
Caterpillar - motorgrader	05/02/23	3.570%	487,057	04/27/29	-	487,057	61,218	425,839	-
Total finance leases payable					1,636,255	487,057	789,238	1,334,074	69,745
Total long-term debt					$ 3,035,493	$ 487,057	$ 2,188,476	$ 1,334,074	$ 121,278

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

	Year						
	2024	2025	2026	2027	2028	2029-2030	Total
Principal:							
Finance leases payable	$ 152,907	$ 159,553	$ 254,320	$ 424,766	$ 81,594	$ 260,934	$ 1,334,074
Interest:							
Finance leases payable	60,035	53,390	46,432	36,834	14,624	14,067	225,382
Total principal and interest	$ 212,942	$ 212,943	$ 300,752	$ 461,600	$ 96,218	$ 275,001	$ 1,559,456

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Building	19-120	$ 100,000
General	Equipment Reserve	19-119	48,000
General	Landfill Closure	19-120	30,000
Ambulance	Equipment Reserve	12-110d	20,881
Appraiser	Equipment Reserve	19-119	10,000
Hospital USDA Bond Reserve	Bond and Interest	10-117a	117,802
Motor Vehicle Operating	General	8-145	20,698
Bond and Interest	General	10-117a	13
Total			$ 347,394

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

The Health Insurance fund (an internal service fund) accounts for the County's payments on uninsured losses. The County transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future catastrophic losses. The County's group stop loss limit at December 31, 2023, is $843,364.

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4. Other information (continued)

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. On September 30, 1997, the County closed the old landfill. In October 2000 the County opened a new landfill. The $1,113,842 reported as landfill closure and post-closure care liability at December 31, 2023, represents the cumulative amount reported to date based on the use of 91.16 percent of the estimated capacity of the landfill's phase one. The County will recognize the remaining estimated cost of closure and post-closure care of $108,023 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2023. The County estimates approximately 2.14 years remain prior to the closure of the landfill's phase one. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care benefits

Other Post Employment Benefits

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

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.

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.

D. Compensated absences

The County's policy regarding paid time off permits employees to accumulate paid time off at a rate based on service tenure and scheduled hours worked. The maximum rate is 0.1231 per scheduled hour worked up to 288 hours per year with a maximum carryover of 324 hours. Upon reaching the maximum number of paid time off hours, leave accrual will be changed to extended illness leave and deposited into the employee's extended illness bank until a maximum of 720 hours are attained. Upon termination of employment, employees are entitled to payment for all unused paid time off, and for extended illness bank hours at a rate based on years of service up to 100%. The County's policy is to recognize the costs of paid time off when actually paid.

4. Other information (continued)

E. Defined benefit pension plan

Plan description: The County participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive 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, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $282,763 for the year ended December 31, 2023.

Net pension liability: At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,763,675. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial 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.

4. Other information (continued)

E. Defined benefit pension plan (continued)

Employees of the selected related municipal entities, the Kiowa County Extension Council and the Kiowa County Public Library, also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entities and their employees. Contributions to the pension plan from the Kiowa County Extension Council were $2,540 for the year ended December 31, 2023, and the Council's proportionate share of the collective net pension liability reported by KPERS was $22,091. Contributions to the pension plan from the Kiowa County Public Library were $4,144 for the year ended December 31, 2023, and the Library's proportionate share of the collective net pension liability reported by KPERS was $41,895.

F. Commitments and contingencies

Commitments

In January 2020 the County entered into a five-year agreement for phone and internet services. In 2022 additional equipment and services were being leased under this agreement, resulting in additional charges. Payments under this agreement for the year ended December 31, 2023, totaled $30,618. Future minimum payments requirements are a minimum of $2,552 monthly through June 2024.

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state passthrough aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2023.

Litigation

The County is a party to various claims, none of which are expected to have a material financial impact on the financial statement.

G. Related party transactions

The County purchased goods and services from a business operated by a County Commissioner. The County paid this business $73,905 during the year ended December 31, 2023.

H. Subsequent events

Subsequent to December 31, 2023, the County entered into a contract for projects totaling $250,000 and accepted bids for the purchase of equipment and equipment repairs totaling $263,868.

Regulatory Required Supplemental Information

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

	Certified Budget	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund				
General	$ 3,310,772	$ 3,310,772	$ 2,630,780	$ (679,992)
Special Purpose Funds				
Ambulance	200,500	200,500	185,518	(14,982)
Appraiser	319,291	319,291	286,499	(32,792)
County Health	434,283	434,283	439,189	4,906
Emergency 911 Phone Service	228,174	228,174	71,344	(156,830)
Fight Addiction	-	-	-	-
Noxious Weed	278,209	278,209	212,280	(65,929)
Road and Bridge	2,413,175	2,413,175	1,882,120	(531,055)
Rural Fire District	224,203	224,203	150,547	(73,656)
Sheriff	1,759,529	1,759,529	1,760,226	697
Special Road and Bridge	1,633,989	1,633,989	1,080,736	(553,253)
Bond and Interest Fund				
Bond and Interest	1,655,055	1,655,055	1,450,784	(204,271)
Business Fund				
Solid Waste	316,342	316,342	243,262	(73,080)

General Fund

Fund Description
The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

General government:
- *General and administrative
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Direct election
- *Commons Media Center
- *Employee benefits
- *Community Center
- *Commons Building
- *Maintenance department
- *Agricultural extension
- *Conservation district
- *County fair
- *Historical records
- *Library
- *Services for elderly
- *Swimming pool
- *Economic development
- *CASA

Public safety:
- *County Attorney
- *County Attorney - diversion
- *District court
- *Emergency Operations Center
- *Weather tower

Health and sanitation:
- *Mental rehabilitation
- *Area mental health

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 2,285,073	$ 2,148,309	$ 1,930,132	$ 218,177
Intergovernmental receipts	18,058	21,042	15,495	5,547
Licenses and fees	64,026	56,696	20,000	36,696
Use of money and property	34,502	152,013	10,000	142,013
Other	356,580	338,119	285,000	53,119
Transfers in	22,360	20,711	-	20,711
Total receipts	2,780,599	2,736,890	$ 2,260,627	$ 476,263
Expenditures:				
General government:				
General and administrative	487,579	525,068	$ 1,031,455	$ (506,387)
County Commission	274,243	269,759	346,980	(77,221)
County Clerk	215,386	216,725	222,679	(5,954)
County Treasurer	207,305	224,112	219,384	4,728
Register of Deeds	123,542	122,054	135,984	(13,930)
Direct election	26,969	29,924	51,580	(21,656)
Commons Media Center	45,000	60,000	60,000	-
Employee benefits	3,913	3,520	18,709	(15,189)
Community Center	18,636	25,694	32,120	(6,426)
Commons Building	41,552	58,746	51,000	7,746
Maintenance department	-	9,759	-	9,759
Other agencies - general government	421,500	506,000	506,600	(600)
Public safety:				
County Attorney	178,436	193,192	192,873	319
County Attorney - diversion	3,825	14,948	72,830	(57,882)
District court	72,171	68,330	75,000	(6,670)
Emergency Operations Center	101,905	87,591	123,000	(35,409)
Other agencies - public safety	8,222	7,570	10,790	(3,220)
Health and sanitation:				
Other agencies - health and sanitation	29,000	29,788	29,788	-
Transfers out	137,222	178,000	130,000	48,000
Total expenditures	2,396,406	2,630,780	$ 3,310,772	$ (679,992)
Receipts over expenditures	384,193	106,110		
Unencumbered cash, beginning of year	1,428,547	1,812,740		
Unencumbered cash, end of year	$ 1,812,740	$ 1,918,850		

Special Purpose Funds

Fund Descriptions

Special Purpose funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose funds used by Kiowa County, Kansas, are:

Ambulance:
This fund is used to account for monies used for the operation of the Kiowa County EMS.

Appraiser:
This fund is used to account for monies to maintain and operate an office to carry out the appraisal of all taxable property to determine the tax base upon which taxes may be levied within the County.

Bio-Terrorism Grant:
This fund is used to account for grant funds received for the prevention of bio-terrorism.

Building:
This fund is used to account for monies reserved for future capital improvement requirements as deemed necessary by the County Commissioners.

County Clerk's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

County Health:
This fund is used to account for monies to pay for health services provided by the County.

COVID-19 Grant:
This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the Coronavirus Disease 2019 (COVID-19).

Equipment Reserve:
This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

Emergency 911 Phone Service:
This fund is used to account for proceeds received from a tariff imposed by the County which is collected by the telephone service supplier from all telephone service users. The funds are used to pay for the establishment of a service to provide emergency phone support for police, fire, medical and other emergency situations; and to pay for certain ongoing charges, improvements, equipment and physical enhancements.

Family Planning Grant:
This fund is used to account for grants funds received for health services for family planning.

Fight Addiction:
This fund is used to account for grant funds received to fight opioid addiction in the County.

Hospital USDA Bond Reserve:
This fund is used to account for monies received from the Hospital for debt service reserve as required per the bond agreement.

(continued)

Special Purpose Funds

(continued)

Landfill Closure:
This fund is used to account for the activities of the County's landfill monitoring programs and future planning for long-term solid waste management programs.

Noxious Weed:
This fund is used to account for monies used in the control of the spread of and eradication of noxious weeds in the County.

Oil & Gas Valuation Depletion Trust:
This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's General fund as oil and gas reserves decline resulting in a decrease in valuation.

Prosecuting Attorneys' Training:
This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

Prosecutors' Trust:
This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for criminal prosecution purposes and costs related thereto.

Register of Deeds' Technology:
This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

Road and Bridge:
This fund is used to account for monies used in the operation of the Road and Bridge department, which is responsible for the building and maintenance of roads and bridges in Kiowa County.

Rural Fire District:
This fund is used to account for monies needed to carry out the operations of the Rural Fire department.

Sheriff:
This fund is used to account for the operation of the Sheriff department and County jail.

Sheriff Donations:
This fund is used to account for donations of monies for use by the Sheriff's department.

Special Law Enforcement Trust:
This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

(continued)

Special Purpose Funds

(continued)

Special Road and Bridge:
This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Road Machinery and Equipment:
This fund is used to account for monies from the Road and Bridge funds to be used for purchasing construction equipment for the Road and Bridge department or building bridges within Kiowa County.

County Treasurer's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

Motor Vehicle Operating:
This fund is used to account for funds received from the registration fees collected for the State of Kansas motor vehicle department. The funds are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The funds are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Women, Infants and Children Grant:
This fund is used to account for grant monies for the Women, Infants and Children program in the County.

Worthless Check:
This fund is used to account for fees collected on worthless checks which are to help fund the normal operating expenses of the County Attorney's office.

Note: The County budgets all special purpose funds except for the Bio-Terrorism Grant; Building; County Clerk's Technology; COVID-19 Grant; Equipment Reserve; Family Planning Grant; Hospital USDA Bond Reserve; Landfill Closure; Oil & Gas Valuation Depletion Trust; Prosecuting Attorneys' Training; Prosecutors' Trust; Register of Deeds' Technology; Sheriff Donations; Special Law Enforcement Trust; Special Road Machinery and Equipment; County Treasurer's Technology; Motor Vehicle Operating; Women, Infants and Children Grant; Worthless Check; and Health Insurance funds.

KIOWA COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 192,239	$ 189,757	$ 191,033	$ (1,276)
Motor vehicle	7,537	8,308	8,477	(169)
Delinquent property	1,476	1,078	-	1,078
Licenses and fees	595	-	-	-
Total receipts	201,847	199,143	$ 199,510	$ (367)
Expenditures:				
Health and sanitation:				
Contractual services	104,939	164,637	$ 200,500	$ (35,863)
Transfers out	81,000	20,881	-	20,881
Total expenditures	185,939	185,518	$ 200,500	$ (14,982)
Receipts over expenditures	15,908	13,625		
Unencumbered cash, beginning of year	2,683	18,591		
Unencumbered cash, end of year	$ 18,591	$ 32,216		

KIOWA COUNTY, KANSAS
Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 215,145	$ 236,783	$ 235,888	$ 895
Motor vehicle	10,965	10,069	9,449	620
Delinquent property	2,265	1,372	-	1,372
Other	3,089	2,694	-	2,694
Total receipts	231,464	250,918	$ 245,337	$ 5,581
Expenditures:				
General government:				
Personnel services	127,095	136,400	$ 136,901	$ (501)
Health insurance	41,670	43,583	44,731	(1,148)
Benefits and payroll taxes	25,109	27,103	23,520	3,583
Contractual services	23,000	23,034	43,200	(20,166)
Commodities	6,073	7,922	18,000	(10,078)
Capital outlay	-	-	10,000	(10,000)
GIS personnel services	29,099	31,417	33,939	(2,522)
GIS capital outlay	6,400	7,040	9,000	(1,960)
Transfers out	-	10,000	-	10,000
Total expenditures	258,446	286,499	$ 319,291	$ (32,792)
Receipts under expenditures	(26,982)	(35,581)		
Unencumbered cash, beginning of year	159,358	132,376		
Unencumbered cash, end of year	$ 132,376	$ 96,795		

KIOWA COUNTY, KANSAS
Bio-Terrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 10,223	$ 9,249
Expenditures:		
Public safety:		
Commodities	3,909	4,200
Receipts over expenditures	6,314	5,049
Unencumbered cash, beginning of year	20,714	27,028
Unencumbered cash, end of year	$ 27,028	$ 32,077

KIOWA COUNTY, KANSAS
Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 2,000	$ -
Transfers in	97,222	100,000
Total receipts	99,222	100,000
Expenditures:		
General government:		
Capital outlay	109,104	192,999
Receipts under expenditures	(9,882)	(92,999)
Unencumbered cash, beginning of year	824,454	814,572
Unencumbered cash, end of year	$ 814,572	$ 721,573

KIOWA COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,583	$ 1,062
Expenditures:		
General government:		
Capital outlay	462	-
Receipts over expenditures	1,121	1,062
Unencumbered cash, beginning of year	4,703	5,824
Unencumbered cash, end of year	$ 5,824	$ 6,886

KIOWA COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 196,004	$ 195,589	$ 196,959	$ (1,370)
Motor vehicle	8,749	8,754	8,640	114
Delinquent property	1,642	1,137	-	1,137
Intergovernmental receipts	95,836	50,972	30,000	20,972
Licenses and fees	69,583	71,425	50,000	21,425
Total receipts	371,814	327,877	$ 285,599	$ 42,278
Expenditures:				
Health and sanitation:				
Personnel services	198,352	222,708	$ 231,065	$ (8,357)
Health insurance	52,550	73,200	73,522	(322)
Benefits and payroll taxes	33,853	37,962	39,696	(1,734)
Contractual services	38,063	40,642	50,000	(9,358)
Commodities	37,333	64,677	30,000	34,677
Capital outlay	403	-	10,000	(10,000)
Total expenditures	360,554	439,189	$ 434,283	$ 4,906
Receipts over (under) expenditures	11,260	(111,312)		
Unencumbered cash, beginning of year	314,943	326,203		
Unencumbered cash, end of year	$ 326,203	$ 214,891		

KIOWA COUNTY, KANSAS
COVID-19 Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 240,370	$ -
Expenditures:		
General government:		
Contractual services	-	-
Receipts over expenditures	240,370	-
Unencumbered cash, beginning of year	240,370	480,740
Unencumbered cash, end of year	$ 480,740	$ 480,740

KIOWA COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 50	$ -
Transfers in	225,000	78,881
Total receipts	225,050	78,881
Expenditures:		
General government:		
Capital outlay	42,817	160,683
Receipts over (under) expenditures	182,233	(81,802)
Unencumbered cash, beginning of year	821,937	1,004,170
Unencumbered cash, end of year	$ 1,004,170	$ 922,368

KIOWA COUNTY, KANSAS
Emergency 911 Phone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Tax receipts	$ 59,096	$ 59,951	$ 50,000	$ 9,951
Expenditures:				
Public safety:				
Contractual services	47,250	71,344	$ 228,174	$ (156,830)
Receipts over (under) expenditures	11,846	(11,393)		
Unencumbered cash, beginning of year	145,055	156,901		
Unencumbered cash, end of year	$ 156,901	$ 145,508		

KIOWA COUNTY, KANSAS
Family Planning Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 2,024	$ 8,354
Expenditures:		
Health and sanitation:		
Commodities	-	-
Receipts over expenditures	2,024	8,354
Unencumbered cash, beginning of year	12,296	14,320
Unencumbered cash, end of year	$ 14,320	$ 22,674

KIOWA COUNTY, KANSAS
Fight Addiction Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 459	$ 4,239	$ -	$ 4,239
Expenditures:				
Health and sanitation:				
Commodities	-	-	$ -	$ -
Receipts over expenditures	459	4,239		
Unencumbered cash, beginning of year	-	459		
Unencumbered cash, end of year	$ 459	$ 4,698		

KIOWA COUNTY, KANSAS
Hospital USDA Bond Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 234	$ 896
Expenditures:		
Transfers out	-	117,802
Receipts over (under) expenditures	234	(116,906)
Unencumbered cash, beginning of year	116,672	116,906
Unencumbered cash, end of year	$ 116,906	$ -

KIOWA COUNTY, KANSAS
Landfill Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 5,459	$ 3,643
Transfers in	36,946	30,000
Total receipts	42,405	33,643
Expenditures:		
Transfers out	-	-
Receipts over expenditures	42,405	33,643
Unencumbered cash, beginning of year	735,587	777,992
Unencumbered cash, end of year	$ 777,992	$ 811,635

KIOWA COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 148,481	$ 192,307	$ 193,604	$ (1,297)
Motor vehicle	9,271	7,659	6,544	1,115
Delinquent property	2,014	1,093	-	1,093
Other	29	315	-	315
Total receipts	159,795	201,374	$ 200,148	$ 1,226
Expenditures:				
Public works:				
Personnel services	100,339	92,194	$ 109,646	$ (17,452)
Health insurance	30,247	21,284	34,226	(12,942)
Benefits and payroll taxes	16,819	16,349	18,837	(2,488)
Contractual services	11,957	23,103	21,000	2,103
Commodities	67,539	59,343	65,000	(5,657)
Capital outlay	1,491	7	6,000	(5,993)
Contingency	-	-	23,500	(23,500)
Total expenditures	228,392	212,280	$ 278,209	$ (65,929)
Receipts under expenditures	(68,597)	(10,906)		
Unencumbered cash, beginning of year	166,689	98,092		
Unencumbered cash, end of year	$ 98,092	$ 87,186		

KIOWA COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
Transfers out	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	253,346	253,346
Unencumbered cash, end of year	$ 253,346	$ 253,346

KIOWA COUNTY, KANSAS
Prosecuting Attorneys' Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,293	$ 1,602
Expenditures:		
Public safety:		
Contractual services	1,251	1,016
Receipts over expenditures	1,042	586
Unencumbered cash, beginning of year	7,128	8,170
Unencumbered cash, end of year	$ 8,170	$ 8,756

KIOWA COUNTY, KANSAS
Prosecutors' Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ -
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	47,009	47,009
Unencumbered cash, end of year	$ 47,009	$ 47,009

KIOWA COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 6,330	$ 4,248
Expenditures:		
General government:		
Capital outlay	2,683	8,389
Receipts over (under) expenditures	3,647	(4,141)
Unencumbered cash, beginning of year	40,905	44,552
Unencumbered cash, end of year	$ 44,552	$ 40,411

KIOWA COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,227,546	$ 1,510,653	$ 1,518,847	$ (8,194)
Motor vehicle	59,705	55,860	53,879	1,981
Delinquent property	13,286	8,045	-	8,045
Intergovernmental receipts	289,761	294,501	295,405	(904)
Contract proceeds	215,000	215,000	215,000	-
Other	2,081	975	-	975
Total receipts	1,807,379	2,085,034	$ 2,083,131	$ 1,903
Expenditures:				
Public works:				
Personnel services	708,327	764,394	$ 839,520	$ (75,126)
Health insurance	256,217	251,935	324,425	(72,490)
Benefits and payroll taxes	118,687	129,737	144,230	(14,493)
Contractual services	84,597	124,225	165,000	(40,775)
Commodities	562,355	485,813	600,000	(114,187)
Capital outlay	277,652	126,016	340,000	(213,984)
Total expenditures	2,007,835	1,882,120	$ 2,413,175	$ (531,055)
Receipts over (under) expenditures	(200,456)	202,914		
Unencumbered cash, beginning of year	820,477	620,021		
Unencumbered cash, end of year	$ 620,021	$ 822,935		

KIOWA COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 152,903	$ 152,611	$ 153,345	$ (734)
Motor vehicle	5,120	5,240	5,030	210
Delinquent property	875	626	-	626
Total receipts	158,898	158,477	$ 158,375	$ 102
Expenditures:				
Public safety:				
Personnel services	54,670	38,290	$ 47,000	$ (8,710)
Benefits and payroll taxes	-	4,115	-	4,115
Contractual services	27,478	44,433	13,000	31,433
Commodities	29,081	43,851	25,000	18,851
Capital outlay	5,489	19,858	139,203	(119,345)
Transfers out	79,000	-	-	-
Total expenditures	195,718	150,547	$ 224,203	$ (73,656)
Receipts over (under) expenditures	(36,820)	7,930		
Unencumbered cash, beginning of year	109,105	72,285		
Unencumbered cash, end of year	$ 72,285	$ 80,215		

KIOWA COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,546,782	$ 1,444,948	$ 1,455,136	$ (10,188)
Motor vehicle	72,546	71,049	68,197	2,852
Delinquent property	13,909	9,063	-	9,063
Intergovernmental receipts	39,305	48,166	-	48,166
Licenses and fees	1,405	1,915	-	1,915
Total receipts	1,673,947	1,575,141	$ 1,523,333	$ 51,808
Expenditures:				
Public safety:				
Sheriff:				
Personnel	619,695	717,293	$ 714,627	$ 2,666
Health insurance	203,641	189,359	259,760	(70,401)
Benefits and payroll taxes	104,821	119,926	122,773	(2,847)
Contractual	129,514	190,732	150,000	40,732
Commodities	69,684	83,411	65,000	18,411
Capital outlay	23,194	34,968	35,000	(32)
Sheriff - Jail:				
Personnel	180,854	222,811	201,642	21,169
Health insurance	54,280	78,390	80,835	(2,445)
Benefits and payroll taxes	30,371	37,842	34,642	3,200
Contractual	38,610	54,881	65,000	(10,119)
Commodities	40,078	28,938	26,250	2,688
Capital outlay	6,652	1,675	4,000	(2,325)
Transfers out	55,000	-	-	-
Total expenditures	1,556,394	1,760,226	$ 1,759,529	$ 697
Receipts over (under) expenditures	117,553	(185,085)		
Unencumbered cash, beginning of year	388,208	505,761		
Unencumbered cash, end of year	$ 505,761	$ 320,676		

KIOWA COUNTY, KANSAS
Sheriff Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 500	$ 100
Expenditures:		
Public safety:		
Commodities	703	505
Receipts under expenditures	(203)	(405)
Unencumbered cash, beginning of year	1,151	948
Unencumbered cash, end of year	$ 948	$ 543

KIOWA COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 858	$ 730
Expenditures:		
Public safety:		
Commodities	9,608	25,387
Receipts under expenditures	(8,750)	(24,657)
Unencumbered cash, beginning of year	64,617	55,867
Unencumbered cash, end of year	$ 55,867	$ 31,210

KIOWA COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,001,271	$ 1,126,872	$ 1,134,807	$ (7,935)
Motor vehicle	43,243	45,372	44,144	1,228
Delinquent property	7,452	5,984	-	5,984
Intergovernmental receipts	50,688	47,880	-	47,880
Transfers in	136,908	-	-	-
Total receipts	1,239,562	1,226,108	$ 1,178,951	$ 47,157
Expenditures:				
Public works:				
Contractual	74,602	22,483	$ 108,500	$ (86,017)
Commodities	155,153	177,965	450,000	(272,035)
Capital outlay	458,491	880,288	975,489	(95,201)
Transfer out	170,000	-	100,000	(100,000)
Total expenditures	858,246	1,080,736	$ 1,633,989	$ (553,253)
Receipts over expenditures	381,316	145,372		
Unencumbered cash, beginning of year	545,126	926,442		
Unencumbered cash, end of year	$ 926,442	$ 1,071,814		

KIOWA COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 170,000	$ -
Expenditures:		
Public works:		
Capital outlay	312,764	298,659
Receipts under expenditures	(142,764)	(298,659)
Unencumbered cash, beginning of year	466,229	323,465
Unencumbered cash, end of year	$ 323,465	$ 24,806

KIOWA COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,583	$ 1,062
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,583	1,062
Unencumbered cash, beginning of year	7,704	9,287
Unencumbered cash, end of year	$ 9,287	$ 10,349

KIOWA COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 28,213	$ 27,103
Expenditures:		
General government:		
Personnel	5,013	4,848
Contractual	525	-
Commodities	1,977	1,680
Transfers out	22,360	20,698
Total expenditures	29,875	27,226
Receipts under expenditures	(1,662)	(123)
Unencumbered cash, beginning of year	22,360	20,698
Unencumbered cash, end of year	$ 20,698	$ 20,575

KIOWA COUNTY, KANSAS
Women, Infants and Children Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 176,794	$ 203,491
Expenditures:		
Health and sanitation:		
Commodities	179,704	197,993
Receipts over (under) expenditures	(2,910)	5,498
Unencumbered cash, beginning of year	35,584	32,674
Unencumbered cash, end of year	$ 32,674	$ 38,172

KIOWA COUNTY, KANSAS
Worthless Check Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ -	$ -
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	602	602
Unencumbered cash, end of year	$ 602	$ 602

Bond and Interest Fund

Fund Description

The Bond and Interest fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

KIOWA COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Hospital reimbursement	$ 111,600	$ 1,332,969	$ 1,537,253	$ (204,284)
Transfers in	-	117,802	117,803	(1)
Total receipts	111,600	1,450,771	$ 1,655,056	$ (204,285)
Expenditures:				
General government:				
Hospital revenue bond	111,600	1,450,771	$ 1,655,055	$ (204,284)
Transfers out	-	13	-	13
Total expenditures	111,600	1,450,784	$ 1,655,055	$ (204,271)
Receipts over (under) expenditures	-	(13)		
Unencumbered cash, beginning of year	13	13		
Unencumbered cash, end of year	$ 13	$ -		

Business Funds

Fund Description

The Business funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County Commissioners is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commissioners have decided that periodic determination of net income is appropriate for accountability purposes.

The Business funds used by Kiowa County, Kansas, are:

Solid Waste:

This fund is used to account for the activities of the County's landfill operations.

Health Insurance:

This fund is an internal service fund used to account for monies for the employee health costs. Note: The County does not budget for this fund.

KIOWA COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 209,990	$ 211,902	$ 213,335	$ (1,433)
Motor vehicle	11,116	10,383	9,256	1,127
Delinquent property	2,258	1,318	-	1,318
User fees	649	15,500	15,000	500
Other income	60	-	-	-
Total receipts	224,073	239,103	$ 237,591	$ 1,512
Expenditures:				
Health and sanitation:				
Personnel services	96,316	92,572	$ 108,395	$ (15,823)
Health insurance	66,065	54,257	69,325	(15,068)
Benefits and payroll taxes	15,787	14,319	18,622	(4,303)
Contractual services	17,962	18,804	40,000	(21,196)
Commodities	32,646	27,184	45,000	(17,816)
Capital outlay	28,054	36,126	35,000	1,126
Transfers out	6,946	-	-	-
Total expenditures	263,776	243,262	$ 316,342	$ (73,080)
Receipts under expenditures	(39,703)	(4,159)		
Unencumbered cash, beginning of year	134,508	94,805		
Unencumbered cash, end of year	$ 94,805	$ 90,646		

KIOWA COUNTY, KANSAS
Health Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Premiums	$ 686,501	$ 687,970
Use of money and property	2,898	13,111
Total receipts	689,399	701,081
Expenditures:		
General government:		
Claims paid	588,611	747,887
Receipts over (under) expenditures	100,788	(46,806)
Unencumbered cash, beginning of year	1,345,702	1,446,490
Unencumbered cash, end of year	$ 1,446,490	$ 1,399,684

Related Municipal Entities

Fund Description

Related municipal entities are legally separate from the County. Each related municipal entity has a December 31st year end. Neither related municipal entity is subject to a legally adopted annual operating budget; however, internal operating budget information is presented for the Kiowa County Extension Council.

The related municipal entities included by Kiowa County, Kansas, are:

Kiowa County Extension Council:

The Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected board. The County levies taxes for the support of the Council. Kansas State University provides the Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Kiowa County Public Library:

The Library Board operates the County's libraries and provides services for the residents of Kiowa County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. The Library buildings are titled to the County. Bond issuances for the Library's benefit must be approved by the County.

KIOWA COUNTY, KANSAS
Kiowa County Extension Council
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Internal Budget*	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 146,718	$ 130,470	$ 126,000	$ 4,470
Other	1,929	1,290	-	1,290
Total receipts	148,647	131,760	$ 126,000	$ 5,760
Expenditures:				
Culture and recreation:				
Personnel services	80,356	60,194	$ 152,000	$ (91,806)
Contractual services	1,331	3,458	7,000	(3,542)
Commodities	5,563	7,523	15,286	(7,763)
Capital outlay	1,180	1,881	9,750	(7,869)
Total expenditures	88,430	73,056	$ 184,036	$ (110,980)
Receipts over expenditures	60,217	58,704		
Unencumbered cash, beginning of year	93,450	153,667		
Unencumbered cash, end of year	$ 153,667	$ 212,371		

* Note: This is an internal operating budget only. The Extension Council is not subject to a legal budget.

KIOWA COUNTY, KANSAS
Kiowa County Public Library
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 113,703	$ 130,674
Licenses and fees	1,611	726
Use of money and property	102	416
Other	3,388	2,141
Total receipts	118,804	133,957
Expenditures:		
Culture and recreation:		
Personnel	66,005	81,119
Benefits and payroll taxes	10,286	11,554
Contractual services	2,865	3,122
Commodities	21,262	22,847
Total expenditures	100,418	118,642
Receipts over expenditures	18,386	15,315
Unencumbered cash, beginning of year	135,127	153,513
Unencumbered cash, end of year	$ 153,513	$ 168,828

Agency Funds

Fund Description
The Agency funds are used to account for assets held by the County as an agent for other funds.

The Agency funds used by Kiowa County, Kansas, are:

District Court:
This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Law Library:
This fund is used to account for funds used in the operation of the County's law library.

County Health Aid:
This fund is used to account for gifts received from donors whom have specifically restricted the use of the funds to be allocated at the discretion of the County Health Administrators.

County Health Kids Count:
This fund is used to account for funds received from participating agencies to provide services to families in crisis and youth at risk.

Sheriff Special Investigations:
This fund is used to account for special investigations' transactions by the Sheriff's department.

Sheriff Inmate:
This fund is used to account for monies held in trust for inmates. It is also used to account for the commissary transactions prior to forwarding profits to the County's General fund.

County Treasurer – Driver's License:
This fund is used to account for processing of driver's licenses by the County Treasurer's office.

County Treasurer – Heritage Trust Fund:
This fund is used to account for fees allocated to the Heritage Trust Fund from mortgage registration fees.

County Treasurer – Inmate Trust Fund:
This fund is used to account for monies held in trust for inmates.

County Treasurer – Wildlife and Parks:
This fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: annual camping permits, archery permits, fish and game licenses, waterfowl stamps, turkey licenses, boat permits, rattlesnake permits and trout permits. The fees collected are remitted to the State of Kansas.

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:
This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

(continued)

Agency Funds

(continued)

County Treasurer – Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, 16/20M vehicle tax, commercial motor vehicle tax, motor vehicle registration tax, recreational vehicle tax, mineral production tax, rental and excise tax, and delinquent tax.

County Treasurer – Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, June, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

KIOWA COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

	Cash Balance 01/01/23	Receipts	Disburse-ments	Cash Balance 12/31/23
Agency Funds:				
District Court	$ 68,094	$ 23,658	$ 28,621	$ 63,131
Law Library	103,050	6,595	1,600	108,045
County Health Aid	5,641	-	-	5,641
County Health Kids Count	15,794	3,925	7,566	12,153
Sheriff Special Investigations	2,125	-	-	2,125
Sheriff Inmate	6,744	100,141	95,580	11,305
County Treasurer:				
Driver's License	346	15,839	15,257	928
Heritage Trust Fund	840	2,124	2,465	499
Inmate Trust Fund	27,770	5,187	-	32,957
Wildlife and Parks	42	1,582	1,582	42
Motor Vehicle Fees and Sales Tax Collections	10,546	697,363	697,515	10,394
Tax Collections	9,251,414	13,629,806	13,456,484	9,424,736
Tax Distributions	-	6,627,619	6,627,619	-
Total	$ 9,492,406	$ 21,113,839	$ 20,934,289	$ 9,671,956

Other Supplemental Information

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,825,954	$ 1,732,517	$ 1,739,871	$ (7,354)
Motor vehicle	68,385	76,941	80,261	(3,320)
Delinquent property	17,306	9,874	-	9,874
Interest and fees:				
Delinquent	41,715	15,881	10,000	5,881
Local sales	331,713	313,096	100,000	213,096
Total taxes	2,285,073	2,148,309	1,930,132	218,177
Intergovernmental receipts:				
State grants	84	80	-	80
Local alcoholic liquor	-	-	495	(495)
Mineral production tax	17,974	20,962	15,000	5,962
Total intergovernmental receipts	18,058	21,042	15,495	5,547
Licenses and fees:				
Officers' fees	64,026	56,696	20,000	36,696
Use of money and property:				
Interest on investments	34,502	152,013	10,000	142,013
Other:				
Contract proceeds	285,000	285,000	285,000	-
Other	71,580	53,119	-	53,119
Total other	356,580	338,119	285,000	53,119
Transfers in	22,360	20,711	-	20,711
Total receipts	**$ 2,780,599**	**$ 2,736,890**	**$ 2,260,627**	**$ 476,263**
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ 155,995	$ 163,468	$ 170,512	$ (7,044)
Health insurance	68,752	68,262	83,190	(14,928)
Benefits and payroll taxes	24,609	25,893	29,293	(3,400)
Contractual services	189,155	223,847	683,460	(459,613)
Commodities	21,027	25,563	25,000	563
Capital outlay	28,041	18,035	40,000	(21,965)
Total general and administrative	487,579	525,068	1,031,455	(506,387)

(continued)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
County Commission:				
Personnel services	$ 80,964	$ 103,032	$ 65,363	$ 37,669
Health insurance	50,075	52,607	54,185	(1,578)
Benefits and payroll taxes	15,995	16,393	37,940	(21,547)
Contractual services	125,615	96,174	160,492	(64,318)
Commodities	394	353	19,000	(18,647)
Capital outlay	1,200	1,200	10,000	(8,800)
Total County Commission	274,243	269,759	346,980	(77,221)
County Clerk:				
Personnel services	129,929	129,448	134,986	(5,538)
Health insurance	50,745	53,254	54,813	(1,559)
Benefits and payroll taxes	24,572	26,248	23,190	3,058
Contractual services	1,809	1,068	3,060	(1,992)
Commodities	7,391	6,707	4,590	2,117
Capital outlay	940	-	2,040	(2,040)
Total County Clerk	215,386	216,725	222,679	(5,954)
County Treasurer:				
Personnel services	126,375	139,024	129,885	9,139
Health insurance	50,075	52,607	54,185	(1,578)
Benefits and payroll taxes	21,696	23,872	22,314	1,558
Contractual services	6,938	5,770	6,900	(1,130)
Commodities	2,221	2,839	6,100	(3,261)
Total County Treasurer	207,305	224,112	219,384	4,728
Register of Deeds:				
Personnel services	91,793	89,096	93,585	(4,489)
Health insurance	8,395	8,718	9,021	(303)
Benefits and payroll taxes	15,487	14,990	16,078	(1,088)
Contractual services	5,051	5,800	7,900	(2,100)
Commodities	2,816	3,450	4,400	(950)
Capital outlay	-	-	5,000	(5,000)
Total Register of Deeds	123,542	122,054	135,984	(13,930)
Direct election:				
Personnel services	12,255	11,319	22,860	(11,541)
Contractual services	3,918	5,081	7,000	(1,919)
Commodities	10,139	12,681	16,720	(4,039)
Capital outlay	657	843	5,000	(4,157)
Total direct election	26,969	29,924	51,580	(21,656)

(continued)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
Commons Media Center:				
Contractual services	$ 45,000	$ 60,000	$ 60,000	$ -
Employee benefits:				
Health insurance	3,023	3,096	18,709	(15,613)
Other	890	424	-	424
Total employee benefits	3,913	3,520	18,709	(15,189)
Community Center:				
Contractual services	15,824	25,344	15,000	10,344
Commodities	2,812	350	12,000	(11,650)
Capital outlay	-	-	5,120	(5,120)
Total Community Center	18,636	25,694	32,120	(6,426)
Commons Building:				
Contractual services	33,303	54,813	41,000	13,813
Commodities	5,734	3,450	5,000	(1,550)
Capital outlay	2,515	483	5,000	(4,517)
Total Commons Building	41,552	58,746	51,000	7,746
Maintenance department:				
Personnel services	-	5,400	-	5,400
Health insurance	-	3,530	-	3,530
Benefits and payroll taxes	-	829	-	829
Total maintenance department	-	9,759	-	9,759
Other agencies:				
Agricultural extension	126,000	126,000	126,000	-
Conservation district	15,000	15,000	15,000	-
County fair	18,500	25,000	25,000	-
Historical records	40,000	45,000	45,000	-
Library	113,000	130,000	130,000	-
Services for elderly	68,000	82,000	82,000	-
Swimming pool	10,000	10,000	10,000	-
Economic development	31,000	73,000	73,000	-
CASA	-	-	600	(600)
Total other agencies	421,500	506,000	506,600	(600)
Total general government	**1,865,625**	**2,051,361**	**2,676,491**	**(625,130)**

(continued)

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
Public safety:				
County Attorney:				
Personnel services	$ 112,448	$ 121,116	$ 118,629	$ 2,487
Health insurance	42,722	44,664	45,792	(1,128)
Benefits and payroll taxes	19,008	20,526	20,380	146
Contractual services	4,258	6,886	4,072	2,814
Commodities	-	-	2,000	(2,000)
Capital outlay	-	-	2,000	(2,000)
Total County Attorney	178,436	193,192	192,873	319
County Attorney - diversion:				
Contractual services	3,825	14,948	12,193	2,755
Commodities	-	-	2,500	(2,500)
Capital outlay	-	-	58,137	(58,137)
Total County Attorney - diversion	3,825	14,948	72,830	(57,882)
District court:				
Contractual services	50,360	49,600	68,000	(18,400)
Commodities	19,111	18,730	2,500	16,230
Capital outlay	2,700	-	4,500	(4,500)
Total district court	72,171	68,330	75,000	(6,670)
Emergency Operations Center:				
Personnel services	41,421	45,402	48,590	(3,188)
Health insurance	16,692	17,536	18,062	(526)
Benefits and payroll taxes	6,941	7,579	8,348	(769)
Contractual services	20,005	5,977	15,000	(9,023)
Commodities	10,506	7,781	15,000	(7,219)
Capital outlay	6,340	3,316	18,000	(14,684)
Total Emergency Operations Center	101,905	87,591	123,000	(35,409)
Other agencies:				
Weather tower	8,222	7,570	10,790	(3,220)
Total public safety	**364,559**	**371,631**	**474,493**	**(102,862)**

KIOWA COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
Health and sanitation:				
Other agencies:				
Mental rehabilitation	$ 2,750	$ 2,750	$ 2,750	$ -
Area mental health	26,250	27,038	27,038	-
Total other agencies	29,000	29,788	29,788	-
Total health and sanitation	**29,000**	**29,788**	**29,788**	**-**
Transfers out	**137,222**	**178,000**	**130,000**	**48,000**
Total expenditures	**$ 2,396,406**	**$ 2,630,780**	**$ 3,310,772**	**$ (679,992)**

KIOWA COUNTY, KANSAS
Reconciliation of 2022 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2023

2022 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 13,584,404
Supplemental tax roll		797
2022 taxes abated		(4,761)
2022 tax roll as adjusted		$ 13,580,440
2022 Tax Roll Accounted For:		
2022 current tax collections		$ 13,456,889
Delinquent taxes:		
Personal property tax warrants	$ 35,233	
Real estate taxes	88,318	123,551
2022 total tax roll		$ 13,580,440