BROWN COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2022

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Brown County, Kansas

FINANCIAL STATEMENTS
December 31, 2022

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Brown County, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Brown County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Brown County, Kansas, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-related municipal entity and the summary of receipts and disbursements-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The tax roll reconciliation and schedule of receipts and disbursements-special obligation sales tax revenue bond (Schedules 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 12, 2023

Brown County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 299,997	$ -	$ 4,138,728	$ 4,332,167	$ 106,558	$ -	$ 106,558
Special Purpose Funds:							
Road and Bridge	2,132,983	-	2,893,072	3,733,827	1,292,228	-	1,292,228
Special Machinery	474,770	-	-	165,000	309,770	-	309,770
Health	1,140	-	62,964	64,104	-	-	-
Historical Society	522	-	55,405	55,000	927	-	927
Employee Benefits	588,508	-	1,414,761	1,486,069	517,200	-	517,200
Election	43,627	-	113,431	117,409	39,649	-	39,649
Extension Council	1,812	-	103,252	105,000	64	-	64
Mental Health	1,311	-	87,990	89,301	-	-	-
Developmental Services	434	-	26,675	27,052	57	-	57
Capital Improvement	1,459,557	-	1,104,846	444,775	2,119,628	-	2,119,628
Technology	54,271	-	15,647	14,633	55,285	-	55,285
Conservation	260	-	29,140	28,500	900	-	900
American Rescue Plan Act	919,560	-	928,848	356,749	1,491,659	-	1,491,659
Appraisers	43,642	-	255,953	252,367	47,228	-	47,228
Neighborhood Revitalization	-	-	352,767	352,767	-	-	-
Ambulance	2,505	-	296,626	299,131	-	-	-
Noxious Weed	80,201	-	161,097	183,618	57,680	-	57,680
Alcohol	14,310	-	4,366	-	18,676	-	18,676
Drug Forfeiture	3,049	-	-	-	3,049	-	3,049
Special Parks and Recreation	43	-	7,272	7,300	15	-	15
Worthless Checks	1,718	-	233	-	1,951	-	1,951
Diversion	13,565	-	19,778	17,528	15,815	-	15,815
911	27,048	-	66,732	34,571	59,209	-	59,209
BR CA Drug Forfeiture	3,581	-	-	1,611	1,970	-	1,970
Juvenile Justice Prevention	27,171	-	52,213	51,264	28,120	-	28,120
Juvenile Justice Core	57,696	-	344,085	286,055	115,726	-	115,726
Federal Match	445	-	-	445	-	-	-
Adult Community Corrections	71,120	-	343,837	324,413	90,544	-	90,544
Sheriff's Income	22,886	-	592	2,317	21,161	-	21,161
CC123	2,363	-	-	2,363	-	-	-
Opioid Settlement	-	-	1,773	-	1,773	-	1,773
Business Funds:							
Services for the Elderly	52,870	-	131,744	121,318	63,296	-	63,296
Solid Waste	190,720	-	1,058,216	994,803	254,133	-	254,133
Total Primary Government	6,593,685	-	14,072,043	13,951,457	6,714,271	-	6,714,271
Related Municipal Entity:							
Extension Council	202,438	-	131,364	145,261	188,541	-	188,541
Total Reporting Entity (Excluding Agency Funds)	$ 6,796,123	$ -	$ 14,203,407	$ 14,096,718	$ 6,902,812	$ -	$ 6,902,812

COMPOSITION OF CASH:	
Bank of Blue Valley	
Checking - County	$ 22,050,315
Checking - Sherriff's Office	54,189
Checking - District Court	81,986
Checking - Extension Council	88,541
Certificate of Deposit - Extension Council	100,000
Citizens State Bank	
Checking - County	153,364
Checking - Law Library	89,259
Cash on Hand	500
Total Cash	22,618,154
Less Agency Funds per Schedule 4	15,715,342
Total Reporting Entity (excluding Agency Funds)	$ 6,902,812

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Brown County, Kansas, is a municipal corporation governed by an elected three-member commission. These regulatory financial statements presents Brown County (the primary government) and its related municipal entity. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents.

Extension Council. The Brown County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements that are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated $105,000 to the Extension Council in 2022. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Brown County Courthouse, Hiawatha, Kansas.

Housing Authority of Brown County, Kansas. The County, in conjunction with six other counties in northeast Kansas, formed the Housing Authority of Brown County, Kansas. Each County appoints one member to the Authority's governing board. The purpose of the Authority is to provide an entity for obtaining Section 8 and other housing assistance from the federal government for the provision of housing to low-income renters within the seven-county area. The Authority does not constitute a direct financial burden on the County, and it is not anticipated that this will change. Complete financial statements for the Housing Authority of Brown County, Kansas may be obtained at its administrative offices.

Basis of Accounting

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.

Regulatory Basis Fund Types

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

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

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

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

Agency Fund - used to report assets held by the County in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. 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 the 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 the 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 during the year ended December 31, 2022.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget for the year ended December 31, 2022 was amended for the Solid Waste Fund.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

A legal operating budget is not required for certain special purpose, capital project, trust and agency funds. Funds which require a legal operating budget are listed in Schedule 1 on page 11.

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

NOTE 2 - DEPOSITS

Deposits. 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 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.

Investments. 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. As of December 31, 2022, the County held no such investments.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

As of December 31, 2022, the County's carrying amount of deposits was $22,618,154 and the bank balance was $23,165,069. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, $865,152 was covered by federal depository insurance, $21,000,000 was secured by letters of credit in the County's name, and $1,299,917 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

NOTE 3 - 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 Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

NOTE 3 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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 the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $351,430 for the year ended December 31, 2022.

Net Pension Liability. As of December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $3,358,383. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 of KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 KPERS website at www.kpers.org or can be obtained as described above.

NOTE 4 - COMPENSATED ABSENCES

The County's policy regarding compensated absences is as follows:

Vacation leave accumulates on a sliding scale based on length of employment, carries over to the following year and will be paid upon termination. Vacation leave for full-time employees accumulates in the following manner:

Years of Service	Full Time Employees Earnings	Maximum Accumulation
Under 5 years	8 hours per month	144 working hours
5 to 9 years	8 hours per month	160 working hours
10 to 14 years	10 hours per month	176 working hours
15 to 19 years	12 hours per month	192 working hours
20 and more years	14 hours per month	208 working hours

Sick leave accumulates at a rate of 8 hours per month for full-time employees. Upon termination of employment, an employee who has accumulated 720 hours of sick leave shall be entitled to receive 173 hours of sick leave payout. Employees who accumulate 1,080 of accumulated sick leave shall be entitled to receive 260 hours of sick leave payout at the end of their employment.

The liability for accrued vacation and sick leave payable as of December 31, 2022 is $145,668.

NOTE 5 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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 this financial statement.

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

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 help by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

NOTE 6 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County has been unable to obtain liability, property, or workers' compensation insurance at a cost it considers to be economically justifiable.

For this reason, the County has joined together with other counties in the State to participate in the Kansas Counties Association Risk Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premium to KCAMP for its property and liability insurance. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has also joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premium to KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

During the ordinary course of its operations, the County is a party to various claims, legal actions and complaints. In the opinion of management and legal counsel, no such claims, legal actions or complaints would not have a material effect on any of the financial statements of the County as of December 31, 2022.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the 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 General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on any of the financial statements of the County as of December 31, 2022.

NOTE 8 - CONTRACTUAL OBLIGATIONS

Town and Country EMS Service. The County entered into an agreement with Town and Country EMS, LLC, in which Town and Country EMS agrees to provide ambulance services to the City of Hiawatha and other agreed to areas of Brown County. The agreement is scheduled for March 12, 2019, through August 28, 2025. Under the agreement, the County will subsidize Town and Country EMS in the amount of $254,578 per year, less $7,810 per month to satisfy the purchase of ambulance equipment.

NOTE 9 - FINANCE LEASES

During the year ended December 31, 2022, the following changes occurred in long-term liabilities:

Type of Issue	Beginning Balance January 1, 2022	Additions	Deletions	Ending Balance December 31 2022	Interest Paid
Finance leases	$192,200	$236,081	$105,223	$ 323,058	$ 5,274

The following table details the County's outstanding capital lease agreements as of December 31, 2022:

Finance leases	Date of Issue	Final Maturity	Interest Rate	Original Amount	Amount Outstanding
911 Call Center Equipment	1/22/2018	3/1/2023	3.42%	$ 331,268	$ 70,774
RB Dist 3 Backhoe	6/29/2021	6/29/2024	0.95%	52,995	35,498
RB Dist 1 2022 Peterbilt	5/17/2022	5/17/2025	2.95%	163,295	163,295
Solid Waste Backhoe	10/12/2022	10/12/2025	3.99%	72,786	53,492
				$ 620,344	$ 323,058

Annual debt service requirements to maturity for the leases is as follows:

Year ending December 31,	Principal	Interest
2023	$158,406	$ 9,813
2024	90,062	4,961
2025	74,590	2,427
Total	$323,058	$17,201

NOTE 10 - INTERFUND TRANSFERS

The following transfers were made during 2022:

From	To	Amount	Regulatory Authority
General Fund	Capital Improvement Fund	$ 30,000	K.S.A. 19-120
Road and Bridge Fund	Capital Improvement Fund	1,000,000	K.S.A. 19-120
Election Fund	Capital Improvement Fund	20,000	K.S.A. 19-120
Appraisers Fund	Capital Improvement Fund	15,000	K.S.A. 19-120
Capital Improvement Fund	General Fund	99,656	K.S.A. 19-120
		$ 1,164,656	

Brown County, Kansas
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over [Under]
Governmental Type Funds:					
General Funds:					
General	$ 4,255,733	$ 503,605	$ 4,759,338	$ 4,332,167	$ [427,171]
Special Purpose Funds:					
Road and Bridge	3,800,000	-	3,800,000	3,733,827	[66,173]
Health	65,000	-	65,000	64,104	[896]
Historical Society	55,000	-	55,000	55,000	-
Employee Benefits	1,650,000	-	1,650,000	1,486,069	[163,931]
Election	118,300	-	118,300	117,409	[891]
Extension Council	105,000	-	105,000	105,000	-
Mental Health	89,315	-	89,315	89,301	[14]
Developmental Services	27,052	-	27,052	27,052	-
Technology	40,000	-	40,000	14,633	[25,367]
Conservation	28,500	-	28,500	28,500	-
Appraisers	255,480	-	255,480	252,367	[3,113]
Ambulance	300,000	-	300,000	299,131	[869]
Noxious Weed	174,840	17,662	192,502	183,618	[8,884]
Alcohol	29,000	-	29,000	-	[29,000]
Special Parks and Recreation	8,000	-	8,000	7,300	[700]
911	100,000	-	100,000	34,571	[65,429]
Business Funds:					
Services for the Elderly	141,020	-	141,020	121,318	[19,702]
Solid Waste	1,011,500	-	1,011,500	994,803	[16,697]
Total Primary Government	$ 12,253,740	$ 521,267	$ 12,775,007	$ 11,946,170	$ [828,837]

See independent auditor's report on the financial statements.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 2,124,586	$ 2,135,968	$ [11,382]
Intergovernmental	1,131,511	1,020,000	111,511
Fines and fees	92,719	100,000	[7,281]
Use of money and property	100,232	150,000	[49,768]
Reimbursements	503,605	265,000	238,605
Miscellaneous	86,419	140,000	[53,581]
Transfers in	99,656	-	99,656
Total Receipts	4,138,728	$ 3,810,968	$ 327,760
Expenditures			
County Commissioners	752,171	$ 750,000	$ 2,171
County Clerk	142,902	154,190	[11,288]
County Treasurer	217,026	273,210	[56,184]
County Attorney	175,899	186,000	[10,101]
Register of Deeds	93,917	99,580	[5,663]
Sheriff	1,422,609	1,360,487	62,122
Janitor	213,682	255,390	[41,708]
District Court	187,699	158,688	29,011
Emergency Preparedness	48,266	89,120	[40,854]
Computer	198,626	220,340	[21,714]
Jail	778,418	633,228	145,190
Miscellaneous	100,952	75,500	25,452
Adjustment for qualifying budget credits	-	503,605	[503,605]
Total Expenditures	4,332,167	$ 4,759,338	$ [427,171]
Receipts Over [Under] Expenditures	[193,439]		
Unencumbered Cash, Beginning	299,997		
Unencumbered Cash, Ending	$ 106,558		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 2,183,810	$ 2,205,013	$ [21,203]
Intergovernmental	545,967	525,000	20,967
Lease proceeds	163,295	-	163,295
Total Receipts	2,893,072	$ 2,730,013	$ 163,059
Expenditures			
Personal services	465,860	$ 450,000	$ 15,860
Contractual services	149,444	130,000	19,444
Capital outlay	205,675	222,000	[16,325]
Commodities	1,912,848	2,998,000	[1,085,152]
Transfers out	1,000,000	-	1,000,000
Total Expenditures	3,733,827	$ 3,800,000	$ [66,173]
Receipts Over [Under] Expenditures	[840,755]		
Unencumbered Cash, Beginning	2,132,983		
Unencumbered Cash, Ending	$ 1,292,228		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Special Machinery Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Transfers in	$ -
Total Receipts	-
Expenditures	
Capital outlay	165,000
Total Expenditures	165,000
Receipts Over [Under] Expenditures	[165,000]
Unencumbered Cash, Beginning	474,770
Unencumbered Cash, Ending	$ 309,770

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Health Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 62,964	$ 63,874	$ [910]
Total Receipts	62,964	$ 63,874	$ [910]
Expenditures			
Appropriation	64,104	$ 65,000	$ 896
Total Expenditures	64,104	$ 65,000	$ 896
Receipts Over [Under] Expenditures	[1,140]		
Unencumbered Cash, Beginning	1,140		
Unencumbered Cash, Ending	$ -		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Historical Society Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 55,405	$ 56,139	$ [734]
Total Receipts	55,405	$ 56,139	$ [734]
Expenditures			
Appropriation	55,000	$ 55,000	$ -
Total Expenditures	55,000	$ 55,000	$ -
Receipts Over [Under] Expenditures	405		
Unencumbered Cash, Beginning	522		
Unencumbered Cash, Ending	$ 927		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 1,376,992	$ 1,395,476	$ [18,484]
Benefit contributions	35,160	30,000	5,160
Reimbursements	2,609	-	2,609
Total Receipts	1,414,761	$ 1,425,476	$ [10,715]
Expenditures			
Social security	265,651	$ 350,000	$ [84,349]
Retirement	370,143	345,000	25,143
Workmen's compensation	[615]	65,000	[65,615]
Unemployment insurance	[643]	20,000	[20,643]
Health insurance	851,533	870,000	[18,467]
Total Expenditures	1,486,069	$ 1,650,000	$ [163,931]
Receipts Over [Under] Expenditures	[71,308]		
Unencumbered Cash, Beginning	588,508		
Unencumbered Cash, Ending	$ 517,200		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Election Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 113,431	$ 114,792	$ [1,361]
Total Receipts	113,431	$ 114,792	$ [1,361]
Expenditures			
Personal services	27,412	$ 42,000	$ [14,588]
Contractual services	58,262	55,000	3,262
Commodities	11,735	10,500	1,235
Capital outlay	-	10,800	[10,800]
Transfers out	20,000	-	20,000
Total Expenditures	117,409	$ 118,300	$ [891]
Receipts Over [Under] Expenditures	[3,978]		
Unencumbered Cash, Beginning	43,627		
Unencumbered Cash, Ending	$ 39,649		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Extension Council Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 103,252	$ 104,653	$ [1,401]
Total Receipts	103,252	$ 104,653	$ [1,401]
Expenditures			
Appropriation	105,000	$ 105,000	$ -
Total Expenditures	105,000	$ 105,000	$ -
Receipts Over [Under] Expenditures	[1,748]		
Unencumbered Cash, Beginning	1,812		
Unencumbered Cash, Ending	$ 64		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Health Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 87,990	$ 89,246	$ [1,256]
Total Receipts	87,990	$ 89,246	$ [1,256]
Expenditures			
Appropriation	89,301	$ 89,315	$ 14
Total Expenditures	89,301	$ 89,315	$ 14
Receipts Over [Under] Expenditures	[1,311]		
Unencumbered Cash, Beginning	1,311		
Unencumbered Cash, Ending	$ -		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Developmental Services Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 26,675	$ 26,964	$ [289]
Total Receipts	26,675	$ 26,964	$ [289]
Expenditures			
Appropriation	27,052	$ 27,052	$ -
Total Expenditures	27,052	$ 27,052	$ -
Receipts Over [Under] Expenditures	[377]		
Unencumbered Cash, Beginning	434		
Unencumbered Cash, Ending	$ 57		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Capital Improvement Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Miscellaneous revenue	$ 39,846
Transfers in	1,065,000
Total Receipts	1,104,846
Expenditures	
Contractual services	13,767
Commodities	192,857
Capital outlay	138,495
Transfers out	99,656
Total Expenditures	444,775
Receipts Over [Under] Expenditures	660,071
Unencumbered Cash, Beginning	1,459,557
Unencumbered Cash, Ending	$ 2,119,628

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Technology Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Intergovernmental	$ 15,647	$ 25,000	$ [9,353]
Total Receipts	15,647	$ 25,000	$ [9,353]
Expenditures			
Contractual services	14,633	$ 40,000	$ [25,367]
Total Expenditures	14,633	$ 40,000	$ [25,367]
Receipts Over [Under] Expenditures	1,014		
Unencumbered Cash, Beginning	54,271		
Unencumbered Cash, Ending	$ 55,285		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Conservation Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 29,140	$ 29,567	$ [427]
Total Receipts	29,140	$ 29,567	$ [427]
Expenditures			
Appropriations	28,500	$ 28,500	$ -
Total Expenditures	28,500	$ 28,500	$ -
Receipts Over [Under] Expenditures	640		
Unencumbered Cash, Beginning	260		
Unencumbered Cash, Ending	$ 900		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
American Rescue Plan Act Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Federal grant	$ 928,848
Total Receipts	928,848
Expenditures	
Contractual services	356,749
Total Expenditures	356,749
Receipts Over [Under] Expenditures	572,099
Unencumbered Cash, Beginning	919,560
Unencumbered Cash, Ending	$ 1,491,659

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Appraisers Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 242,184	$ 245,539	$ [3,355]
Reimbursements	13,769	-	13,769
Total Receipts	255,953	$ 245,539	$ 10,414
Expenditures			
Personal services	212,677	$ 205,000	$ 7,677
Contractual services	18,792	7,000	11,792
Commodities	5,898	21,400	[15,502]
Transfers out	15,000	22,080	[7,080]
Total Expenditures	252,367	$ 255,480	$ [3,113]
Receipts Over [Under] Expenditures	3,586		
Unencumbered Cash, Beginning	43,642		
Unencumbered Cash, Ending	$ 47,228		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Neighborhood Revitalization Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Taxes	$ 352,767
Total Receipts	352,767
Expenditures	
Distributions	352,767
Total Expenditures	352,767
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Ambulance Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 296,626	$ 301,205	$ [4,579]
Total Receipts	296,626	$ 301,205	$ [4,579]
Expenditures			
Appropriation	299,131	$ 300,000	$ [869]
Total Expenditures	299,131	$ 300,000	$ [869]
Receipts Over [Under] Expenditures	[2,505]		
Unencumbered Cash, Beginning	2,505		
Unencumbered Cash, Ending	$ -		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 140,254	$ 142,200	$ [1,946]
Customer charges	3,181	-	3,181
Reimbursement	17,662	-	17,662
Total Receipts	161,097	$ 142,200	$ 18,897
Expenditures			
Personal services	89,349	$ 56,000	$ 33,349
Contractual services	8,750	15,000	[6,250]
Commodities	85,519	85,000	519
Capital outlay	-	18,840	[18,840]
Adjustment for qualfying budget credit	-	17,662	[17,662]
Total Expenditures	183,618	$ 192,502	$ [8,884]
Receipts Over [Under] Expenditures	[22,521]		
Unencumbered Cash, Beginning	80,201		
Unencumbered Cash, Ending	$ 57,680		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Alcohol Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 4,366	$ 4,055	$ 311
Total Receipts	4,366	$ 4,055	$ 311
Expenditures			
Appropriation	-	$ 29,000	$ [29,000]
Total Expenditures	-	$ 29,000	$ [29,000]
Receipts Over [Under] Expenditures	4,366		
Unencumbered Cash, Beginning	14,310		
Unencumbered Cash, Ending	$ 18,676		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Drug Forfeiture Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	3,049
Unencumbered Cash, Ending	$ 3,049

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Special Parks and Recreation Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 7,272	$ 8,000	$ [728]
Total Receipts	7,272	$ 8,000	$ [728]
Expenditures			
Appropriation	7,300	$ 8,000	$ [700]
Total Expenditures	7,300	$ 8,000	$ [700]
Receipts Over [Under] Expenditures	[28]		
Unencumbered Cash, Beginning	43		
Unencumbered Cash, Ending	$ 15		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Worthless Checks Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Miscellaneous	$ 233
Total Receipts	233
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	233
Unencumbered Cash, Beginning	1,718
Unencumbered Cash, Ending	$ 1,951

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Diversion Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
District court	$ 19,764
Reimbursement	14
Total Receipts	19,778
Expenditures	
Personal services	8,300
Contractual services	8,498
Commodities	730
Total Expenditures	17,528
Receipts Over [Under] Expenditures	2,250
Unencumbered Cash, Beginning	13,565
Unencumbered Cash, Ending	$ 15,815

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
911 Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 66,732	$ 65,000	$ 1,732
Total Receipts	66,732	$ 65,000	$ 1,732
Expenditures			
Contractual services	34,571	$ 100,000	$ [65,429]
Total Expenditures	34,571	$ 100,000	$ [65,429]
Receipts Over [Under] Expenditures	32,161		
Unencumbered Cash, Beginning	27,048		
Unencumbered Cash, Ending	$ 59,209		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
BR CA Drug Forfeiture Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Capital outlay	1,611
Total Expenditures	1,611
Receipts Over [Under] Expenditures	[1,611]
Unencumbered Cash, Beginning	3,581
Unencumbered Cash, Ending	$ 1,970

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Prevention Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
State appropriation	$ 52,213
Total Receipts	52,213
Expenditures	
Personal services	50,851
Commodities	413
Total Expenditures	51,264
Receipts Over [Under] Expenditures	949
Unencumbered Cash, Beginning	27,171
Unencumbered Cash, Ending	$ 28,120

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Core Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
State appropriation	$ 344,085
Total Receipts	344,085
Expenditures	
Personal services	192,964
Contractual services	14,698
Capital outlay	3,027
Commodities	15,171
Miscellaneous	60,195
Total Expenditures	286,055
Receipts Over [Under] Expenditures	58,030
Unencumbered Cash, Beginning	57,696
Unencumbered Cash, Ending	$ 115,726

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Federal Match Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Reimbursements	$ -
Total Receipts	-
Expenditures	
Contractual services	445
Total Expenditures	445
Receipts Over [Under] Expenditures	[445]
Unencumbered Cash, Beginning	445
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Adult Community Corrections Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
State appropriation	$ 343,837
Total Receipts	343,837
Expenditures	
Personal services	224,504
Contractual services	3,323
Commodities	24,836
Miscellaneous	71,750
Total Expenditures	324,413
Receipts Over [Under] Expenditures	19,424
Unencumbered Cash, Beginning	71,120
Unencumbered Cash, Ending	$ 90,544

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Sheriff's Income Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Miscellaneous	$ 592
Total Receipts	592
Expenditures	
Miscellaneous	2,317
Total Expenditures	2,317
Receipts Over [Under] Expenditures	[1,725]
Unencumbered Cash, Beginning	22,886
Unencumbered Cash, Ending	$ 21,161

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
CC123 Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Contractual services	2,363
Total Expenditures	2,363
Receipts Over [Under] Expenditures	[2,363]
Unencumbered Cash, Beginning	2,363
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Opioid Settlement Fund*
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
Miscellaneous	$ 1,773
Total Receipts	1,773
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	1,773
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 1,773

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Services for the Elderly Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 129,725	$ 131,537	$ [1,812]
Charges to customers	2,019	-	2,019
Transfers in	-	-	-
Total Receipts	131,744	$ 131,537	$ 207
Expenditures			
Personal services	76,568	$ 70,000	$ 6,568
Contractual services	15,768	33,000	[17,232]
Commodities	28,982	30,000	[1,018]
Capital outlay	-	8,020	[8,020]
Total Expenditures	121,318	$ 141,020	$ [19,702]
Receipts Over [Under] Expenditures	10,426		
Unencumbered Cash, Beginning	52,870		
Unencumbered Cash, Ending	$ 63,296		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Solid Waste Fund
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over [Under]
Receipts			
Landfill fees	$ 850,169	$ 850,000	$ 169
Reimbursements	73,570	-	73,570
Miscellaneous	134,477	-	134,477
Total Receipts	1,058,216	$ 850,000	$ 208,216
Expenditures			
Personal services	146,287	$ 160,000	$ [13,713]
Contractual services	729,906	756,500	[26,594]
Commodities	26,270	40,000	[13,730]
Capital outlay	92,340	55,000	37,340
Total Expenditures	994,803	$ 1,011,500	$ [16,697]
Receipts Over [Under] Expenditures	63,413		
Unencumbered Cash, Beginning	190,720		
Unencumbered Cash, Ending	$ 254,133		

SCHEDULE 3

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Related Municipal Entity - Extension Council
Regulatory Basis
For the Year Ended December 31, 2022

Receipts	
County appropriations	$ 104,273
State salary reimbursement	18,460
Education services	8,459
Miscellaneous	172
Total Receipts	131,364
Expenditures	
Personal services	125,751
Contractual services	16,526
Commodities	872
Capital outlay	2,112
Total Expenditures	145,261
Receipts Over [Under] Expenditures	[13,897]
Unencumbered Cash, Beginning	202,438
Unencumbered Cash, Ending	$ 188,541

See independent auditor's report on the financial statements.

Brown County, Kansas
Summary of Receipts and Disbursements - Actual
Agency Funds
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Taxation and Clearing Accounts	$ 139,164	$ 15,082,457	$ 15,121,709	$ 99,912
Inmate Account	11,323	26,837	24,847	13,313
Micro Loan Account	83,180	4,575	-	87,755
District Court	83,516	207,451	208,981	81,986
Law Library	83,055	9,163	2,959	89,259
Community Corrections	32,505	52,394	65,184	19,715
Special MVT	36,626	85,809	119,599	2,836
Other Clearing Accounts	14,648,941	32,701,745	32,030,120	15,320,566
Total Agency Funds	$ 15,118,310	$ 48,170,431	$ 47,573,399	$ 15,715,342

See independent auditor's report on the financial statements.