REPUBLIC COUNTY, KANSAS

DECEMBER 31, 2022



REPUBLIC COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Republic County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Republic County, Kansas (the County) as of and for the year ended December 31, 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 matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 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—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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

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

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Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Supplementary Information

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



Certified Public Accountants

Hutchinson, Kansas
June 23, 2023

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,341,747	$ 2,513,218	$ 2,661,448	$ 1,193,517	$ 175,890	$ 1,369,407
SPECIAL PURPOSE FUNDS						
Road and Bridge	573,660	3,726,970	3,669,982	630,648	420,605	1,051,253
Special Bridge	428,737	207,453	101,104	535,086	21,804	556,890
Noxious Weed	32,372	68,538	71,376	29,534	8,815	38,349
Public Health	248,463	600,163	386,962	461,664	15,986	477,650
Employee Benefits	551,765	1,950,588	1,957,142	545,211	55,469	600,680
Ambulance	156,931	724,646	698,082	183,495	27,564	211,059
Special Ambulance Equipment	219,642	101,906	61,364	260,184	28,315	288,499
Transportation Service	137,900	52,285	54,253	135,932	3,915	139,847
Appraiser's Cost	35,216	119,601	117,008	37,809	9,154	46,963
County Building	358,161	103,759	35,339	426,581	4,487	431,068
Hospital Maintenance	17,256	562,674	550,000	29,930	-	29,930
Hospital Sales Tax	-	828,393	828,393	-	70,047	70,047
Alcohol and Drug Abuse Programs	9,699	3,856	1,500	12,055	-	12,055
Special Parks and Recreation	9,900	2,016	-	11,916	-	11,916
Fire District No. 1	-	40,326	40,326	-	-	-
Fire District No. 2	-	12,509	12,509	-	-	-
Republic County 911	49,010	56,883	56,736	49,157	-	49,157
Special Highway Improvement	530,805	400,000	5,000	925,805	-	925,805
Special Road Equipment	88,496	-	-	88,496	-	88,496
RCD Revolving Loan - Original	70,672	116,198	60,895	125,975	-	125,975
RCD Revolving Loan - KDOC	275,811	220,305	3,936	492,180	-	492,180
Solid Waste Reserve	75,000	-	-	75,000	-	75,000
HiBanks Wind Contribution	-	1,182,202	12,145	1,170,057	-	1,170,057
American Rescue Plan Act	449,733	500,244	94,657	855,320	-	855,320
Motor Vehicle Operating	20,063	49,272	52,111	17,224	1,587	18,811
Equipment Reserve	519,239	150,000	28,923	640,316	3,095	643,411
Capital Improvement Reserve	373,945	-	153,849	220,096	-	220,096
Courthouse Security & Improvement Reserve	19,630	-	-	19,630	-	19,630

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

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (CONTINUED)						
RCED Special Project	$ 18,566	$ -	$ 6,250	$ 12,316	$ -	$ 12,316
Ambulance Memorial	1,487	-	-	1,487	-	1,487
Health Memorial	4,098	-	-	4,098	-	4,098
Walk to School	791	-	-	791	-	791
P.A.T.F.	18,559	1,312	-	19,871	-	19,871
Worthless Check Trust	8,723	-	-	8,723	-	8,723
Register of Deeds Technology	33,673	9,186	-	42,859	-	42,859
County Clerk Technology	11,458	2,300	-	13,758	-	13,758
County Treasurer Technology	6,074	2,292	4,444	3,922	-	3,922
Drug Dog	948	2,750	-	3,698	-	3,698
Special Gun Permit	1,328	160	1,361	127	-	127
Registered Offender	1,480	1,140	1,353	1,267	-	1,267
North Central Kansas Free Fair Association	82,326	303,627	342,495	43,458	-	43,458
BUSINESS FUNDS						
Solid Waste Disposal	167,662	361,810	337,950	191,522	22,458	213,980
Fuel Center	68,080	349,970	340,866	77,184	22,154	99,338
TOTAL REPORTING ENTITY	$ 7,019,106	$ 15,328,552	$ 12,749,759	$ 9,597,899	$ 891,345	$ 10,489,244

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

REPUBLIC COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

COMPOSITION OF CASH	
Deposits	
Checking accounts	$ 13,547,418
Money Market accounts	6,309,846
Certificates of deposit	3,090,000
Other accounts	
Checking accounts	
North Central Kansas Free Fair Association	43,458
Law Library	22,511
Investments	
Kansas Municipal Investment Pool	996
Cash and cash items	
County Treasurer	75,867
TOTAL CASH	23,090,096
AGENCY FUNDS (SCHEDULE 3)	(12,600,852)
TOTAL REPORTING ENTITY	$ 10,489,244

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

REPUBLIC COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Republic County Hospital

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

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2022:

General Fund

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

Special Purpose Funds

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

Bond and Interest Funds

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

Business Funds

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

Agency Funds

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

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

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

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles, and allowing the County to use the statutory basis of accounting.

Budgetary Information

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

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

If a municipality is holding a revenue neutral rate hearing, the timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing as a part of the process for adoption of the 2022 budget.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amended budgets for the year ended December 31, 2022.

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

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

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

Tax Cycle

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

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as authorized by Kansas statute. The interest is retained by the County.

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

Estimates

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

Deposits and Investments

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

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

Reimbursed Expenses

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

NOTE 2—COMPLIANCE WITH KANSAS STATUTES

Expenditures of the Hospital Sales Tax Fund exceeded the adopted budget by $103,393 a violation of K.S.A. 79-2935, the budget law.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

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

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2022, the County's carrying amount of deposits was $23,013,233 and the bank balance was $23,135,751. The bank balance was held by five banks with 58% held by one bank, resulting in a concentration of credit risk. Of the bank balance, $1,536,122 was covered by FDIC insurance and $21,599,629 was collateralized with securities and irrevocable letters of credit held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

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

At December 31, 2022, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	$ 996	$ 1,177	N/A

At December 31, 2022, the County had invested $996 in the Kansas Municipal Investment Pool (KMIP). KMIP is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

There was no long-term debt of the County outstanding for the year ended December 31, 2022.

NOTE 5—CONDUIT DEBT OBLIGATIONS

The County entered into an agreement with the Republic County Hospital to issue revenue bonds for the purpose of constructing a limited care residential facility. The bonds were issued July 7, 2011, in the name of the County; however, it is intended that Republic County Hospital pay the revenue bond debt from revenues generated through operation of the limited care facility. The balance outstanding on these bonds at December 31, 2022 was $200,000.

NOTE 6—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2022:

From Fund	To Fund	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 150,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	400,000
Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	80,000
Motor Vehicle Operating	General	K.S.A. 8-145	21,504

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.90% and 22.99% for KP&F for the year ended December 31, 2022. Contributions to the pension plan from the County were $197,520 for KPERS and $183,306 for KP&F for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability was $2,467,421 for KPERS and $1,428,733 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time. The County's estimated liability for compensated absences at December 31, 2022, was $152,537.

Other Post-Employment Benefits – Group Health Insurance

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

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

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2022.

NOTE 9—RISK MANAGEMENT

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

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

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

NOTE 10—REVOLVING LOAN FUNDS

The County in prior years, had received a Community Development Block Grant (CDBG) for construction of facilities for businesses in the County. Loan recipients have signed notes for the amount of the award and are making payments on the notes. Terms of the original grant require that funds received from repayments of the notes be made available to community businesses as economic development loans. A summary of the loan activities for 2022 is as follows:

	Beginning Principal Balance	Loans	Principal Repayments	Adjustments and Write-Offs	Ending Principal Balance
All loans	$ 842,636	$ 60,860	$ 313,809	$ -	$ 589,687

NOTE 11—COMMITMENTS AND CONTINGENCIES

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid, based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2022, the County's share of tax rebates totaled $39,216.

REPUBLIC COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGETED FUNDS ONLY)
For Year Ended December 31, 2022

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 2,764,410	$ -	$ 2,764,410	$ 2,661,448	$ (102,962)
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,752,173	-	3,752,173	3,669,982	(82,191)
Special Bridge	526,413	-	526,413	101,104	(425,309)
Noxious Weed	85,600	-	85,600	71,376	(14,224)
Public Health	534,500	151,082	685,582	386,962	(298,620)
Employee Benefits	2,285,100	-	2,285,100	1,957,142	(327,958)
Ambulance	620,500	146,372	766,872	698,082	(68,790)
Special Ambulance Equipment	218,636	-	218,636	61,364	(157,272)
Transportation Service	77,500	-	77,500	54,253	(23,247)
Appraiser's Cost	128,000	-	128,000	117,008	(10,992)
County Building	447,954	-	447,954	35,339	(412,615)
Hospital Maintenance	550,000	-	550,000	550,000	-
Hospital Sales Tax	725,000	-	725,000	828,393	103,393
Alcohol and Drug Abuse Programs	12,221	-	12,221	1,500	(10,721)
Special Parks and Recreation	11,209	-	11,209	-	(11,209)
Fire District No. 1	38,081	-	38,081	40,326	2,245
Fire District No. 2	11,815	-	11,815	12,509	694
Republic County 911	106,106	-	106,106	56,736	(49,370)
BUSINESS FUNDS					
Solid Waste Disposal	386,991	-	386,991	337,950	(49,041)
Fuel Center	485,011	-	485,011	340,866	(144,145)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,461,697	$ 1,398,149	$ 63,548
Delinquent tax	22,759	4,500	18,259
Interest and charges on delinquent tax	34,752	7,000	27,752
Motor vehicle tax	104,925	96,541	8,384
Recreational vehicle tax	2,193	1,947	246
16/20M truck tax	23,820	20,295	3,525
Commercial vehicle registration fee	8,186	4,470	3,716
Watercraft tax	-	669	(669)
Intangible tax	19,588	15,616	3,972
Local alcoholic liquor tax	2,016	1,200	816
Local retail sales tax	507,870	300,000	207,870
Neighborhood revitalization	(7,502)	(6,007)	(1,495)
Licenses, permits, and fees			
Officers' fees	72,900	48,000	24,900
Transfer from - Motor Vehicle Operating Fund	21,504	20,000	1,504
Antique motor vehicle registration fees	3,060	1,000	2,060
Diversion fees	-	2,000	(2,000)
Uses of money and property			
Interest on investments	24,944	20,000	4,944
Tower and other rents	780	1,200	(420)
Other			
Dispatch service	50,672	50,672	-
Emergency management	12,047	8,000	4,047
Reimbursements	95,275	10,000	85,275
Inmate phone commission	-	1,000	(1,000)
Grants and donations	50,000	-	50,000
Miscellaneous	1,732	-	1,732
TOTAL RECEIPTS	2,513,218	2,006,252	506,966

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 45,288	$ 45,000	$ 288
Contractual services	543	4,200	(3,657)
Commodities	1,610	500	1,110
Department total	47,441	49,700	(2,259)
County Clerk			
Personal services	76,613	77,700	(1,087)
Contractual services	1,050	5,500	(4,450)
Commodities	3,826	3,500	326
Capital outlay	-	500	(500)
Department total	81,489	87,200	(5,711)
County Treasurer			
Personal services	81,403	79,500	1,903
Contractual services	3,005	4,600	(1,595)
Commodities	3,948	6,800	(2,852)
Department total	88,356	90,900	(2,544)
County Attorney			
Personal services	91,553	90,400	1,153
Contractual services	5,257	14,000	(8,743)
Commodities	572	5,500	(4,928)
Capital outlay	-	3,500	(3,500)
Department total	97,382	113,400	(16,018)
Register of Deeds			
Personal services	64,714	70,000	(5,286)
Contractual services	13,037	13,350	(313)
Commodities	962	1,500	(538)
Capital outlay	555	750	(195)
Record preservation	5,276	5,000	276
Department total	84,544	90,600	(6,056)
Sheriff			
Personal services	453,813	500,000	(46,187)
Contractual services	32,848	36,800	(3,952)
Commodities	43,807	41,300	2,507
Capital outlay	34,859	35,000	(141)
Training	5,233	5,500	(267)
Department total	570,560	618,600	(48,040)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Communications			
Personal services	$ 233,824	$ 224,000	$ 9,824
Contractual services	2,073	12,000	(9,927)
Commodities	1,970	2,000	(30)
Capital outlay	-	1,000	(1,000)
Training	-	1,500	(1,500)
Department total	237,867	240,500	(2,633)
Jail			
Personal services	191,941	200,000	(8,059)
Contractual services	24,860	27,000	(2,140)
Commodities	22,970	21,000	1,970
Capital outlay	3,000	3,000	-
Training	1,500	1,500	-
Department total	244,271	252,500	(8,229)
Emergency management			
Personal services	42,425	37,000	5,425
Contractual services	1,982	5,000	(3,018)
Commodities	3,350	4,000	(650)
Training	3,891	1,200	2,691
Department total	51,648	47,200	4,448
Unified court			
Contractual services	69,330	83,500	(14,170)
Commodities	1,808	3,100	(1,292)
Capital outlay	17,926	8,400	9,526
Department total	89,064	95,000	(5,936)
Courthouse general			
Personal services	12,117	16,000	(3,883)
Contractual services	270,928	264,000	6,928
Other professional services	-	15,000	(15,000)
Commodities	21,947	30,000	(8,053)
Capital outlay	610	50,000	(49,390)
Drug testing	4,690	6,500	(1,810)
Training	1,000	1,000	-
Department total	311,292	382,500	(71,208)
Custodian			
Personal services	61,465	61,000	465
Contractual services	296	3,500	(3,204)
Commodities	1,373	4,500	(3,127)
Capital outlay	258	600	(342)
Department total	63,392	69,600	(6,208)

REPUBLIC COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Election			
Personal services	$ 44,500	$ 47,000	$ (2,500)
Contractual services	36,415	23,000	13,415
Commodities	8,126	8,500	(374)
Capital outlay	358	15,000	(14,642)
Department total	89,399	93,500	(4,101)
Appropriations and other general government			
Area agency on aging	28,600	28,600	-
Blair Center for the Arts	5,000	5,000	-
CASA	10,000	10,000	-
Conservation district	37,500	37,500	-
Crossroads RC&D	700	700	-
Economic development	35,000	35,000	-
Fair	50,000	50,000	-
Fairground improvements	10,000	10,000	-
Fair - Highbanks	14,257	15,000	(743)
Highbanks racetrack - grant expense	50,000	-	50,000
Historical records	15,000	15,000	-
Juvenile detention	2,745	8,800	(6,055)
Medical Arts building	20,000	20,000	-
Mental health	36,209	36,209	-
OCCK	24,901	24,901	-
Public safety equipment	75,000	75,000	-
Rural Opportunity Zone	18,427	22,500	(4,073)
Tower	4,071	4,000	71
Inmate medical expense	-	110,000	(110,000)
Miscellaneous	17,333	-	17,333
Transfer to:			
Equipment Reserve Fund	150,000	-	150,000
Courthouse Security & Improvement Reserve Fund	-	25,000	(25,000)
Total appropriations and other general government	604,743	533,210	71,533
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,661,448	2,764,410	(102,962)
RECEIPTS OVER (UNDER) EXPENDITURES	(148,230)	(758,158)	609,928
UNENCUMBERED CASH, JANUARY 1	1,341,747	758,158	583,589
UNENCUMBERED CASH, DECEMBER 31	$ 1,193,517	$ -	$ 1,193,517

REPUBLIC COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,919,161	$ 2,807,950	$ 111,211
Delinquent tax	40,577	6,000	34,577
Motor vehicle tax	170,652	155,080	15,572
Recreational vehicle tax	3,592	3,126	466
16/20M truck tax	42,456	32,599	9,857
Commercial vehicle registration fee	13,802	7,183	6,619
Watercraft tax	-	1,074	(1,074)
Special highway fuel tax	443,238	413,933	29,305
Neighborhood revitalization	(14,868)	(11,670)	(3,198)
Reimbursements	99,059	155,000	(55,941)
Sale of used equipment and materials	9,301	-	9,301
TOTAL RECEIPTS	3,726,970	3,570,275	156,695
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public works			
Personal services	859,403	1,113,000	(253,597)
Contractual services	170,060	106,832	63,228
Commodities	1,035,961	702,676	333,285
Capital outlay	318,803	329,000	(10,197)
Road improvements	885,755	1,500,665	(614,910)
Transfer to - Special Highway Improvement Fund	400,000	-	400,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,669,982	3,752,173	(82,191)
RECEIPTS OVER (UNDER) EXPENDITURES	56,988	(181,898)	238,886
UNENCUMBERED CASH, JANUARY 1	573,660	181,898	391,762
UNENCUMBERED CASH, DECEMBER 31	$ 630,648	$ -	$ 630,648

REPUBLIC COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 190,494	$ 182,958	$ 7,536
Delinquent tax	2,512	160	2,352
Motor vehicle tax	11,618	10,677	941
Recreational vehicle tax	243	215	28
16/20M truck tax	2,648	2,244	404
Commercial vehicle registration fee	909	495	414
Watercraft tax	-	74	(74)
Neighborhood revitalization	(971)	(760)	(211)
TOTAL RECEIPTS	207,453	196,063	11,390
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public works			
Bridge construction	101,104	526,413	(425,309)
RECEIPTS OVER (UNDER) EXPENDITURES	106,349	(330,350)	436,699
UNENCUMBERED CASH, JANUARY 1	428,737	330,350	98,387
UNENCUMBERED CASH, DECEMBER 31	$ 535,086	$ -	$ 535,086

REPUBLIC COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 63,096	$ 60,692	$ 2,404
Delinquent tax	900	260	640
Motor vehicle tax	3,549	3,188	361
Recreational vehicle tax	75	64	11
16/20M truck tax	944	670	274
Commercial vehicle registration fee	295	148	147
Watercraft tax	-	22	(22)
Neighborhood revitalization	(321)	(252)	(69)
TOTAL RECEIPTS	68,538	64,792	3,746
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Conservation and environment			
Personal services	42,635	42,600	35
Contractual services	7,916	10,500	(2,584)
Commodities	18,659	21,000	(2,341)
Capital outlay	2,166	11,500	(9,334)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	71,376	85,600	(14,224)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,838)	(20,808)	17,970
UNENCUMBERED CASH, JANUARY 1	32,372	20,808	11,564
UNENCUMBERED CASH, DECEMBER 31	$ 29,534	$ -	$ 29,534

REPUBLIC COUNTY, KANSAS

PUBLIC HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 215,808	$ 207,175	$ 8,633
Delinquent tax	2,236	175	2,061
Motor vehicle tax	12,569	12,271	298
Recreational vehicle tax	253	247	6
16/20M truck tax	1,508	2,579	(1,071)
Commercial vehicle registration fee	803	568	235
Watercraft tax	-	85	(85)
Neighborhood revitalization	(1,096)	(973)	(123)
Grants and reimbursements	368,082	217,000	151,082
TOTAL RECEIPTS	600,163	439,127	161,036
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Personal services	216,562	302,000	(85,438)
Contractual services	49,504	65,000	(15,496)
Commodities	103,653	155,000	(51,347)
Capital outlay	15,329	7,500	7,829
Training	1,914	5,000	(3,086)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	386,962	534,500	(147,538)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	151,082	(151,082)
TOTALS FOR COMPARISON	386,962	685,582	(298,620)
RECEIPTS OVER (UNDER) EXPENDITURES	213,201	(95,373)	308,574
UNENCUMBERED CASH, JANUARY 1	248,463	95,373	153,090
UNENCUMBERED CASH, DECEMBER 31	$ 461,664	$ -	$ 461,664

REPUBLIC COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,761,260	$ 1,691,712	$ 69,548
Delinquent tax	24,648	4,000	20,648
Motor vehicle tax	108,317	99,524	8,793
Recreational vehicle tax	2,265	2,006	259
16/20M truck tax	24,869	20,921	3,948
Commercial vehicle registration fee	8,486	4,610	3,876
Watercraft tax	-	690	(690)
Neighborhood revitalization	(8,985)	(8,752)	(233)
Reimbursements	29,728	-	29,728
TOTAL RECEIPTS	1,950,588	1,814,711	135,877
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Employee benefits			
Health insurance	1,230,951	1,450,000	(219,049)
Social Security	235,922	247,000	(11,078)
KPERS	215,653	250,100	(34,447)
KP&F	183,306	220,000	(36,694)
Workers' compensation insurance	62,203	80,000	(17,797)
Unemployment tax	4,770	8,000	(3,230)
Other insurance	24,337	30,000	(5,663)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,957,142	2,285,100	(327,958)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,554)	(470,389)	463,835
UNENCUMBERED CASH, JANUARY 1	551,765	470,389	81,376
UNENCUMBERED CASH, DECEMBER 31	$ 545,211	$ -	$ 545,211

REPUBLIC COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 350,256	$ 337,159	$ 13,097
Delinquent tax	4,445	1,000	3,445
Motor vehicle tax	19,341	17,936	1,405
Recreational vehicle tax	402	362	40
16/20M truck tax	4,135	3,770	365
Commercial vehicle registration fee	1,474	831	643
Watercraft tax	-	124	(124)
Neighborhood revitalization	(1,779)	(1,414)	(365)
Collections for services	337,344	200,000	137,344
Reimbursements and grants	9,028	-	9,028
TOTAL RECEIPTS	724,646	559,768	164,878
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Personal services	479,752	420,000	59,752
Contractual services	23,054	45,200	(22,146)
Commodities	48,655	59,800	(11,145)
Capital outlay	16,383	15,000	1,383
Equipment maintenance	40,667	25,000	15,667
Public education	3,345	2,500	845
Training	6,226	3,000	3,226
Transfer to - Special Ambulance Equipment Fund	80,000	50,000	30,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	698,082	620,500	77,582
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	146,372	(146,372)
TOTALS FOR COMPARISON	698,082	766,872	(68,790)
RECEIPTS OVER (UNDER) EXPENDITURES	26,564	(60,732)	87,296
UNENCUMBERED CASH, JANUARY 1	156,931	60,732	96,199
UNENCUMBERED CASH, DECEMBER 31	$ 183,495	$ -	$ 183,495

REPUBLIC COUNTY, KANSAS

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	$ 80,000	$ 50,000	$ 30,000
Grants and reimbursements	21,906	-	21,906
TOTAL RECEIPTS	101,906	50,000	51,906
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Capital outlay	61,364	218,636	(157,272)
RECEIPTS OVER (UNDER) EXPENDITURES	40,542	(168,636)	209,178
UNENCUMBERED CASH, JANUARY 1	219,642	168,636	51,006
UNENCUMBERED CASH, DECEMBER 31	$ 260,184	$ -	$ 260,184

REPUBLIC COUNTY, KANSAS

TRANSPORTATION SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 306	$ -	$ 306
Delinquent tax	94	50	44
Motor vehicle tax	704	727	(23)
Recreational vehicle tax	14	15	(1)
16/20M truck tax	5	153	(148)
Commercial vehicle registration fee	34	34	-
Watercraft tax	-	5	(5)
Neighborhood revitalization	(3)	-	(3)
Fees and fares	3,238	2,500	738
North Central Kansas Transit Council - grant	47,893	20,000	27,893
TOTAL RECEIPTS	52,285	23,484	28,801
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Transportation service			
Personal services	32,714	27,300	5,414
Contractual services	9,692	21,800	(12,108)
Commodities	11,847	8,000	3,847
Training	-	400	(400)
Capital outlay	-	20,000	(20,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	54,253	77,500	(23,247)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,968)	(54,016)	52,048
UNENCUMBERED CASH, JANUARY 1	137,900	65,808	72,092
UNENCUMBERED CASH, DECEMBER 31	$ 135,932	$ 11,792	$ 124,140

REPUBLIC COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 106,854	$ 102,620	$ 4,234
Delinquent tax	1,586	300	1,286
Motor vehicle tax	6,496	5,958	538
Recreational vehicle tax	136	120	16
16/20M truck tax	1,519	1,252	267
Commercial vehicle registration fee	511	276	235
Watercraft tax	-	41	(41)
Neighborhood revitalization	(545)	(426)	(119)
Reimbursements	3,044	500	2,544
TOTAL RECEIPTS	119,601	110,641	8,960
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
General government			
Personal services	105,039	108,000	(2,961)
Contractual services	7,623	14,000	(6,377)
Commodities	4,346	6,000	(1,654)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	117,008	128,000	(10,992)
RECEIPTS OVER (UNDER) EXPENDITURES	2,593	(17,359)	19,952
UNENCUMBERED CASH, JANUARY 1	35,216	17,359	17,857
UNENCUMBERED CASH, DECEMBER 31	$ 37,809	$ -	$ 37,809

REPUBLIC COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 95,247	$ 91,479	$ 3,768
Delinquent tax	1,285	50	1,235
Motor vehicle tax	5,809	5,338	471
Recreational vehicle tax	121	108	13
16/20M truck tax	1,327	1,122	205
Commercial vehicle registration fee	455	247	208
Watercraft tax	-	37	(37)
Neighborhood revitalization	(485)	(380)	(105)
TOTAL RECEIPTS	103,759	98,001	5,758
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital improvement			
Building improvements and equipping	35,339	447,954	(412,615)
RECEIPTS OVER (UNDER) EXPENDITURES	68,420	(349,953)	418,373
UNENCUMBERED CASH, JANUARY 1	358,161	349,953	8,208
UNENCUMBERED CASH, DECEMBER 31	$ 426,581	$ -	$ 426,581

REPUBLIC COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 525,015	$ 507,000	$ 18,015
Delinquent tax	6,375	450	5,925
Motor vehicle tax	25,252	23,027	2,225
Recreational vehicle tax	530	464	66
16/20M truck tax	6,141	4,841	1,300
Commercial vehicle registration fee	2,022	1,067	955
Watercraft tax	-	160	(160)
Neighborhood revitalization	(2,661)	(2,107)	(554)
TOTAL RECEIPTS	562,674	534,902	27,772
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Appropriation	550,000	550,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	12,674	(15,098)	27,772
UNENCUMBERED CASH, JANUARY 1	17,256	15,098	2,158
UNENCUMBERED CASH, DECEMBER 31	$ 29,930	$ -	$ 29,930

REPUBLIC COUNTY, KANSAS

HOSPITAL SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Local retail sales tax	$ 828,393	$ 725,000	$ 103,393
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriations	828,393	725,000	103,393
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -	$ -

REPUBLIC COUNTY, KANSAS

ALCOHOL AND DRUG ABUSE PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 3,856	$ 2,400	$ 1,456
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public health			
Alcohol and drug abuse programs	1,500	12,221	(10,721)
RECEIPTS OVER (UNDER) EXPENDITURES	2,356	(9,821)	12,177
UNENCUMBERED CASH, JANUARY 1	9,699	9,821	(122)
UNENCUMBERED CASH, DECEMBER 31	$ 12,055	$ -	$ 12,055

REPUBLIC COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 2,016	$ 1,500	$ 516
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Culture and recreation			
Contractual services	-	11,209	(11,209)
RECEIPTS OVER (UNDER) EXPENDITURES	2,016	(9,709)	11,725
UNENCUMBERED CASH, JANUARY 1	9,900	9,709	191
UNENCUMBERED CASH, DECEMBER 31	$ 11,916	$ -	$ 11,916

REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 38,595	$ 36,753	$ 1,842
Delinquent tax	23	-	23
Motor vehicle tax	891	669	222
Recreational vehicle tax	39	9	30
16/20M truck tax	752	617	135
Commercial vehicle registration fee	26	13	13
Watercraft tax	-	20	(20)
TOTAL RECEIPTS	40,326	38,081	2,245
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Fire protection - appropriation	40,326	38,081	2,245
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -	$ -

REPUBLIC COUNTY, KANSAS

FIRE DISTRICT NO. 2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 11,876	$ 11,237	$ 639
Delinquent tax	-	-	-
Motor vehicle tax	362	422	(60)
Recreational vehicle tax	15	7	8
16/20M truck tax	256	147	109
Watercraft tax	-	2	(2)
TOTAL RECEIPTS	12,509	11,815	694
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Fire protection - appropriation	12,509	11,815	694
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-
UNENCUMBERED CASH, JANUARY 1	-	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -	$ -

REPUBLIC COUNTY, KANSAS

REPUBLIC COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 56,835	$ 60,000	$ (3,165)
Interest on idle funds	48	200	(152)
TOTAL RECEIPTS	56,883	60,200	(3,317)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Public safety			
Equipment and maintenance	56,736	106,106	(49,370)
RECEIPTS OVER (UNDER) EXPENDITURES	147	(45,906)	46,053
UNENCUMBERED CASH, JANUARY 1	49,010	45,906	3,104
UNENCUMBERED CASH, DECEMBER 31	$ 49,157	$ -	$ 49,157

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

Schedule 2-19
Page 1 of 4

	Special Highway Improvement	Special Road Equipment	RCD Revolving Loan - Original	RCD Revolving Loan - KDOC	Solid Waste Reserve	HiBank Wind Contribution	American Rescue Plan Act
RECEIPTS							
Loan repayments and application fees	$ -	$ -	$ 114,877	$ 219,797	$ -	$ -	$ -
Grants	-	-	-	-	-	-	500,244
Contributions	-	-	-	-	-	1,182,202	-
Interest earned	-	-	1,321	508	-	-	-
Transfer from - Road and Bridge Fund	400,000	-	-	-	-	-	-
TOTAL RECEIPTS	400,000	-	116,198	220,305	-	1,182,202	500,244
EXPENDITURES AND TRANSFERS							
Road improvements	-	-	-	-	-	-	-
Contractual services	5,000	-	-	-	-	12,145	94,657
Capital outlay	-	-	-	-	-	-	-
Loans	-	-	60,860	-	-	-	-
Administrative costs	-	-	35	3,936	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	5,000	-	60,895	3,936	-	12,145	94,657
RECEIPTS OVER (UNDER) EXPENDITURES	395,000	-	55,303	216,369	-	1,170,057	405,587
UNENCUMBERED CASH, JANUARY 1	530,805	88,496	70,672	275,811	75,000	-	449,733
UNENCUMBERED CASH, DECEMBER 31	$ 925,805	$ 88,496	$ 125,975	$ 492,180	$ 75,000	$ 1,170,057	$ 855,320

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

Schedule 2-19
Page 2 of 4

	Motor Vehicle Operating	Equipment Reserve	Capital Improvement Reserve	Courthouse Security & Improvement Reserve	RCED Special Project	Ambulance Memorial	Health Memorial	Walk to School
RECEIPTS								
Fees	$ 49,272	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from - General Fund	-	150,000	-	-	-	-	-	-
TOTAL RECEIPTS	49,272	150,000	-	-	-	-	-	-
EXPENDITURES AND TRANSFERS								
Personal services	27,944	-	-	-	-	-	-	-
Supplies and services	2,663	-	-	-	-	-	-	-
Capital outlay	-	28,923	-	-	-	-	-	-
Capital improvements	-	-	153,849	-	-	-	-	-
Program expenditures	-	-	-	-	6,250	-	-	-
Transfer to - General Fund	21,504	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	52,111	28,923	153,849	-	6,250	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(2,839)	121,077	(153,849)	-	(6,250)	-	-	-
UNENCUMBERED CASH, JANUARY 1	20,063	519,239	373,945	19,630	18,566	1,487	4,098	791
UNENCUMBERED CASH, DECEMBER 31	$ 17,224	$ 640,316	$ 220,096	$ 19,630	$ 12,316	$ 1,487	$ 4,098	$ 791

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

	P.A.T.F.	Worthless Check Trust	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Drug Dog	Special Gun Permit	Registered Offender
RECEIPTS								
Fees	$ 1,312	$ -	$ 9,134	$ 2,283	$ 2,283	$ -	$ 160	$ 1,140
Donations	-	-	-	-	-	2,750	-	-
Interest	-	-	52	17	9	-	-	-
TOTAL RECEIPTS	1,312	-	9,186	2,300	2,292	2,750	160	1,140
EXPENDITURES AND TRANSFERS								
Supplies and services	-	-	-	-	549	-	1,361	1,353
Capital outlay	-	-	-	-	3,895	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	-	-	-	-	4,444	-	1,361	1,353
RECEIPTS OVER (UNDER) EXPENDITURES	1,312	-	9,186	2,300	(2,152)	2,750	(1,201)	(213)
UNENCUMBERED CASH, JANUARY 1	18,559	8,723	33,673	11,458	6,074	948	1,328	1,480
UNENCUMBERED CASH, DECEMBER 31	$ 19,871	$ 8,723	$ 42,859	$ 13,758	$ 3,922	$ 3,698	$ 127	$ 1,267

REPUBLIC COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
NORTH CENTRAL KANSAS FREE FAIR ASSOCIATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

RECEIPTS	
Republic County - appropriation	$ 60,000
Sponsorships and donations	10,714
Premium book advertisements	3,525
Rentals	7,709
Entry fees	375
Fundraising and other sales	6,150
Carnival receipts	43,750
Grants	170,621
Miscellaneous	783
TOTAL RECEIPTS	303,627
EXPENDITURES	
Premiums	5,608
Awards	1,957
Advertising	6,861
Board and superintendents' expenses	2,456
Entertainment and special attractions	30,676
Stage equipment rent and expense	800
Premium book expense	4,046
Repairs, improvements, and building supplies	247,873
Buildings and grounds preparation	1,308
Maintenance and cleaning	1,084
Sanitation services	5,200
Utilities	8,259
Supervisors, judges, clerks, and other labor	18,830
Taxes	3,562
Office supplies and postage	1,850
Telephone	905
Miscellaneous	1,220
TOTAL EXPENDITURES	342,495
RECEIPTS OVER (UNDER) EXPENDITURES	(38,868)
UNENCUMBERED CASH, JANUARY 1	82,326
UNENCUMBERED CASH, DECEMBER 31	$ 43,458

REPUBLIC COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-20

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 330,222	$ 300,000	$ 30,222
Special assessments	8,869	7,500	1,369
Grants	22,719	-	22,719
TOTAL RECEIPTS	361,810	307,500	54,310
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Sanitation			
Personal services	59,474	63,000	(3,526)
Contractual services	9,416	22,980	(13,564)
Commodities	8,847	4,850	3,997
Capital outlay	43,711	30,000	13,711
Landfill tonnage fees	216,502	230,270	(13,768)
Miscellaneous	-	35,891	(35,891)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	337,950	386,991	(49,041)
RECEIPTS OVER (UNDER) EXPENDITURES	23,860	(79,491)	103,351
UNENCUMBERED CASH, JANUARY 1	167,662	79,491	88,171
UNENCUMBERED CASH, DECEMBER 31	$ 191,522	$ -	$ 191,522

REPUBLIC COUNTY, KANSAS

FUEL CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-21

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Reimbursements	$ 349,970	$ 425,000	$ (75,030)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Fuel	315,461	415,000	(99,539)
Repairs and maintenance	25,405	30,000	(4,595)
Miscellaneous	-	40,011	(40,011)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	340,866	485,011	(144,145)
RECEIPTS OVER (UNDER) EXPENDITURES	9,104	(60,011)	69,115
UNENCUMBERED CASH, JANUARY 1	68,080	60,011	8,069
UNENCUMBERED CASH, DECEMBER 31	$ 77,184	$ -	$ 77,184

REPUBLIC COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2022

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Advance tax	$ -	$ 79,288	$ 79,088	$ 200
Ad valorem property tax				
Current tax	11,757,254	16,401,563	16,044,530	12,114,287
Neighborhood revitalization	-	85,617	85,617	-
Intangibles tax	19,430	21,647	23,453	17,624
Redemptions	158,251	123,470	214,031	67,690
Tax foreclosure sale	15,668	330	15,998	-
Delinquent				
Personal property tax	3,060	9,366	9,343	3,083
16/20M truck tax	508	4,440	4,056	892
Watercraft tax	69	-	-	69
Motor vehicle tax	281,096	926,342	1,077,189	130,249
Recreational vehicle tax	4,924	15,700	18,290	2,334
Escrow tax	1,400	-	7,539	(6,139)
16/20M truck tax	126,422	174,537	177,021	123,938
TOTAL DISTRIBUTABLE FUNDS	12,368,082	17,842,300	17,756,155	12,454,227
STATE FUNDS				
Educational building	-	57,946	57,946	-
Institutional building	-	98,931	98,931	-
Game licenses and park permits	-	8,384	8,381	3
Driver license fees	1	6,735	6,736	-
Motor vehicle licenses	-	600,984	600,776	208
Sales and compensating tax	37,520	501,856	454,967	84,409
Heritage trust	1,311	4,567	5,155	723
TOTAL STATE FUNDS	38,832	1,279,403	1,232,892	85,343
SUBDIVISION FUNDS				
Cities	-	1,345,215	1,345,215	-
Townships	-	29,969	29,969	-
School districts	-	5,253,191	5,253,191	-
Cemeteries	-	131,145	131,145	-
Central Kansas Library	-	105,730	105,730	-
Hillcrest Library district	-	31,226	31,226	-
River Valley Extension District No. 4	-	195,333	195,333	-
Irrigation districts	-	1,940,714	1,940,714	-
Watershed districts	-	79	79	-
Drainage districts	-	1,617	1,617	-
Fire Districts No. 3-12	-	178,103	178,103	-
TOTAL SUBDIVISION FUNDS	-	9,212,322	9,212,322	-
OTHER AGENCY FUNDS				
Payroll clearing	843	-	-	843
Unclaimed legacy	108	-	-	108
Hospital revenue bond debt service	26,933	55,320	54,458	27,795
L.E.P.C.	528	-	-	528
Change Checks	-	484,721	475,224	9,497
Clerk of District Court	26,752	137,522	164,274	-
Law Library	15,940	6,571	-	22,511
TOTAL OTHER AGENCY FUNDS	71,104	684,134	693,956	61,282
TOTAL ALL AGENCY FUNDS	$ 12,478,018	$ 29,018,159	$ 28,895,325	$ 12,600,852