Neosho County, Kansas

Regulatory Basis
Financial Statement
December 31, 2022

Independent Auditor's Report 1-3

FINANCIAL SECTION

Statement 1
Summary Statement of Receipts, Expenditures, and Unencumbered Cash 4-5

Notes to the Financial Statement 6-17

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1
Summary of Expenditures – Actual and Budget 18

Schedule 2
Schedule of Receipts and Expenditures – Actual and Budget
2 – 1 General 19-23

Special Purpose Funds
2 – 2 Ambulance Sales Tax 24
2 – 3 Health Department 25
2 – 4 Law Enforcement /EMS 26
2 – 5 Road and Bridge 27
2 – 6 Special Alcohol Program 28
2 – 7 Special Bridge 29
2 – 8 Special Park and Recreation 30
2 – 9 Special Equipment Reserve 31
2 – 10 Special Noxious Weed 32
2 – 11 Special Auto 33
2 – 12 Special Highway 34
2 – 13 Special Machinery 35
2 – 14 Prosecuting Attorney Training 36
2 – 15 Register of Deeds Technology 37
2 – 16 C.E.R.T. Grant 38
2 – 17 Law Enforcement Body Cam 39
2 – 18 County Clerk Technology 40
2 – 19 County Treasurer Technology 41
2 – 20 Fish and Game Prosecuting Fee 42
2 – 21 D.A.R.E. Grant 43
2 – 22 CDBG Udall Road Grant 44
2 – 23 SPARK Program Grant 45
2 – 24 LEPC Grant 46
2 – 25 Resourcing Typing Grant 47
2 – 26 American Rescue Plan 48
2 – 27 Noxious Weed Grant 49
2 – 28 Hazardous Material Grant 50
2 – 29 Solid Waste Implementation Grant 51
2 – 30 River Rock Litigation Reserve 52
2 – 31 Ash Grove Litigation Reserve 53
2 – 32 Wind Farm Contribution 54

Schedule 2, Continued

Special Purpose Funds

2 – 33 Emergency Telephone Service 55
2 – 34 Wireless Emergency Telephone Service 56
2 – 35 Emergency Telephone Grant 57
2 – 36 Noxious Weed – Capital Outlay 58
2 – 37 MV Open Records 59
2 – 38 Municipalities Fight Addiction 60
2 – 39 LEOP Review and Update 61

Bond and Interest Fund

2 – 40 Shaw/ Elk Road Bond and Interest 62

Business Funds

2 – 41 Solid Waste 63

Trust Funds

2 – 42 CBDG Micro Loan 64

Schedule 3

Summary of Receipts and Disbursements – Agency Funds 65-66

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INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Neosho County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Neosho 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 US Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of 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 audit opinions.

Matter Giving Rise to Adverse Opinion on US 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 "Municipality'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 "Municipality'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-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
February 23, 2024

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the 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	$ 1,564,763	$ 4,286,857	$ 5,790,476	$ 61,144	$ 278,410	$ 339,554
Special Purpose Funds						
Ambulance Sales Tax	706,404	2,358,240	1,877,440	1,187,204	-	1,187,204
Health Department	211,884	569,846	540,467	241,263	17,581	258,844
Law Enforcement/EMS	341,571	2,673,904	2,373,512	641,963	146,593	788,556
Road and Bridge	296,982	2,480,060	2,116,575	660,467	235,586	896,053
Special Alcohol Program	61,241	11,240	64,895	7,586	-	7,586
Special Bridge	550,378	93	-	550,471	-	550,471
Special Park and Recreation	1,095	1,492	-	2,587	-	2,587
Special Equipment Reserve	1,225,934	76,073	511,117	790,890	6,299	797,189
Special Noxious Weed	-	-	-	-	-	-
Special Auto	3,150	121,440	111,871	12,719	7,918	20,637
Special Highway	109,738	403,215	203,831	309,122	-	309,122
Special Machinery	197,138	-	7,150	189,988	-	189,988
Prosecuting Attorney Training	25,300	2,667	8,533	19,434	-	19,434
Register of Deeds Technology	66,343	17,218	15,939	67,622	-	67,622
C.E.R.T. Grant	9,795	-	-	9,795	-	9,795
Law Enforcement Body Cam	3,703	504	-	4,207	-	4,207
County Clerk Technology	26,179	4,305	1,750	28,734	-	28,734
County Treasurer Technology	16,184	4,305	610	19,879	-	19,879
Fish and Game Prosecuting Fee	100	300	400	-	-	-
D.A.R.E. Grant	1	-	1	-	-	-
CDBG Udall Road Grant	11,040	-	-	11,040	-	11,040
SPARK Program Grant	2,000	-	2,000	-	-	-
LEPC Grant	17,203	-	-	17,203	-	17,203
Resource Typing Grant	8,000	-	-	8,000	-	8,000
American Rescue Plan	1,361,063	1,554,586	1,178,790	1,736,859	-	1,736,859
Noxious Weed Grant	402	-	-	402	-	402
Hazardous Material Grant	63	-	47	16	-	16
Solid Waste Implementation Grant	200	-	-	200	-	200
River Rock Litgation Reserve	186,524	-	186,524	-	-	-
Ash Grove Litigation Reserve	-	252,226	-	252,226	-	252,226
Wind Farm Contribution	1,647,964	1,009,001	237,758	2,419,207	-	2,419,207

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

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the 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)						
Emergency Telephone Service	$ 159,074	$ 49,712	$ 92,406	$ 116,380	$ 2,363	$ 118,743
Wireless Emergency Telephone Service	54,742	-	3,192	51,550	-	51,550
Emergency Telephone Grant	329	-	-	329	-	329
Noxious Weed - Capital Outlay	20,181	-	-	20,181	-	20,181
MV Open Records	10	-	-	10	-	10
Municipalities Fight Addiction	-	2,979	-	2,979	-	2,979
LEOP Review and Update	47	-	-	47	-	47
Bond and Interest Fund						
Shaw/Elk Road Bond and Interest	2,010,673	1,601,301	1,485,579	2,126,395	-	2,126,395
Business Funds						
Solid Waste	-	60,899	63,669	(2,770)	1,434	(1,336)
Trust Funds						
CDBG Micro Loan	5,027	249	-	5,276	-	5,276
Total Financial Reporting Entity	$ 10,902,425	$ 17,542,712	$ 16,874,532	$ 11,570,605	$ 696,184	$ 12,266,789

Composition of Cash	
Checking Accounts	$ 25,030,827
Certificates of Deposit	3,100,028
Municipal Investment Pool	2,105,392
Petty Cash	777
Total Cash	30,237,024
Less: Agency Funds per Schedule 3	(17,970,235)
Total Reporting Entity (Excluding Agency Funds)	$ 12,266,789

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

1. Summary of Significant Accounting Policies

A. Financial Reporting County

The County of Neosho, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Neosho, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

Neosho County Hospital

The Neosho County Hospital Board operates the County's hospital (the Hospital). The Hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the Hospital. The Hospital's financial statements are not included in the County's audited financial statements.

B. Regulatory Basis Fund Types

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 Projects and tax levies for long-term debt) that are intended for specific purposes.

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

Business Funds – funds financed in whole or in part by fees charged to users of the goods or services.

Trust Funds –funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds –funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

1. Summary of Significant Accounting Policies, Continued

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investment 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 revenues 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.

D. Budgets

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 budget:

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

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

1. Summary of Significant Accounting Policies, Continued

D. Budgets (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. During 2022, the County had no such amendments.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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 projects funds, agency funds, trust funds, and the following special revenue funds:

Special Equipment Reserve
Special Auto
Special Highway
Special Machinery
Prosecuting Attorney Training
Register of Deeds Technology
C.E.R.T. Grant
Law Enforcement Body Cam
County Clerk Technology
County Treasurer Technology
Fish and Game Prosecuting Fee
D.A.R.E. Grant
CDBG Udall Road Grant
SPARK Program Grant
LEPC Grant
Resource Typing Grant
American Rescue Plan
Noxious Weed Grant
Hazardous Material Grant
Solid Waste Implementation Grant
River Rock Litigation Reserve
Ash Grove Litigation Reserve
Wind Farm Contribution
Emergency Telephone Grant
Over and Short
Noxious Weed – Capital Outlay
MV Open Records
Municipalities Fight Addiction
LEOP Review and Update

1. Summary of Significant Accounting Policies, Continued

D. Budgets (continued)

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.

E. Investment Earnings

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Shaw/Elk Road Bond and Interest fund and General fund.

F. Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursement under KMAAG regulatory basis of accounting.

G. Property Tax

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year prior to January 1st of the ensuing year.

2. Stewardship, Compliance, and Accountability

Budget Violation

K.S.A. 79-2935 states that expenditures, including encumbrances, in any lawfully budgeted fund shall not exceed the adopted budget of expenditures plus any reimbursements (budget credits) of current year expenditures for such fund that budget year. As of December 31, 2022, the funds that exceeded their budget are as follows:

Fund	Amount exceeded budget
General	$ 242,783
Health Department	129,180
Shaw/ Elk Road Bond and Interest	35,119
Solid Waste	3,372

Cash Violation

K.S.A. 10-1113 requires that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. At December 31, 2022, the Solid Waste fund had an ending unencumbered cash balance of ($2,770).

3. Deposits and Investments

As of December 31, 2022, the County has the following investment and maturity.

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	1 - 2	Rating U.S.
KS Municipal Investment Pool	$2,105,392	$ 2,105,392	$ -	S&P AAAf.S1+

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, 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.

3. Deposits and Investments, Continued

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods".

At December 31, 2022, the County has invested $2,105,392 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

At year-end, the carrying amount of the County's deposits were $28,130,855. The bank balance was $28,172,758. The difference between the bank and book balances consisted of outstanding checks. The bank balance was secured by a combination of federal depository insurance, letters of credit, and pledged securities.

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.

4. Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2015-Sales Tax Refunding Bonds	2.00%-4.00%	05/27/2015	$7,260,000	10/01/2030	$ 1,080,000	$ -	$ 350,000	$ 730,000	$ 32,400
Series 2021-A Sales Tax Refunding Bonds	2.5%-3.00%	09/01/2021	1,880,000	08/01/2026	1,880,000	-	-	1,880,000	72,817
Series 2021-B Sales Tax Refunding Bonds	.37%-1.005%	09/01/2021	3,560,000	08/01/2025	3,560,000	-	1,000,000	2,560,000	30,362
Subtotal General Obligation Bonds					6,520,000	-	1,350,000	5,170,000	135,579
Finance Leases									
HVAC Lease Purchase Agreement	1.54%	02/02/2021	1,000,000	02/01/2026	1,000,000	-	193,760	806,240	15,358
Grader/Tractors/Brush Cutters (87,88,96)	3.75%	01/18/2019	485,008	12/15/2025	291,210	-	68,823	222,387	10,475
Motor Grader #91	2.95%	12/28/2016	240,033	06/28/2025	114,314	-	27,328	86,986	3,036
Motor Grader #93	2.95%	04/09/2014	466,050	02/24/2023	28,154	-	28,154	-	868
Motor Grader #94	2.95%	12/28/2016	240,033	03/28/2025	114,314	-	27,328	86,986	2,813
Motor Grader #95	2.00%	04/09/2014	233,175	04/09/2024	28,196	-	28,196	-	576
Motor Grader #95-2	1.75%	12/21/2021	246,622	01/30/2026	246,622	-	-	246,622	-
Motor Grader #97	2.95%	12/28/2016	240,033	09/28/2025	114,314	-	27,328	86,986	3,260
Motor Grader #98	2.95%	10/29/2014	221,233	10/29/2022	26,624	-	26,624	-	787
Medium Wheel Loader #254	2.99%	09/25/2020	337,883	09/25/2022	112,147	-	112,147	-	3,814
Skid Steer Loader #726	2.95%	09/22/2020	61,575	09/22/2022	20,449	-	20,449	-	675
Excavator	2.82%	04/25/2018	111,000	07/01/2022	22,967	-	22,967	-	669
Subtotal Finance Leases					2,119,311	-	583,104	1,536,207	42,331
Total Contractual Indebtedness					$ 8,639,311	$ -	$ 1,933,104	$ 6,706,207	$ 177,910

4. Long-Term Debt, Continued

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

	Years						
	2023	2024	2025	2026	2027	2028-2032	Total
Principal							
General Obligation Bonds	$ 179,046	$ 182,232	$ 1,065,582	$ 1,194,069	$ 192,698	$ 2,356,373	$ 5,170,000
Finance Leases	413,032	422,298	431,394	269,483	-	-	1,536,207
Total Principal	592,078	604,530	1,496,976	1,463,552	192,698	2,356,373	6,706,207
Interest							
General Obligation Bonds	124,797	126,881	134,566	102,682	92,855	266,933	848,714
Finance Leases	83,204	77,093	70,954	4,299	-	-	235,550
Total Interest	208,001	203,974	205,520	106,981	92,855	266,933	1,084,264
Total Principal & Interest	$ 800,079	$ 808,504	$ 1,702,496	$ 1,570,533	$ 285,553	$ 2,623,306	$ 7,790,471

5. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority for the year ended December 31, 2022 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Ash Grove Litigartion Reserve Fund	Resolution	$ 252,225
General Fund	Special Equipment Reserve Fund	KSA 19-119	76,073
General Fund	Solid Waste Fund	Resolution	29,148
River Rock Litigation Reserve Fund	General Fund	Resolution	186,524

6. Compensated Absences

Benefit-eligible employees (not including elected officials) accrue paid annual leave time as follows:

Years of Eligible Service	Vacation Hours Each Year (prorated monthly)	Maximum Carryover of hours	Monthly Credit	Maximum Payout Upon Separation of Service
< 1.0	40	0	0	0
1.0 to 10.0	80 hours	80 hours	6.67 hours	80 hours
10.0 to 20.0	120 hours	120 hours	10.00 hours	120 hours
20.0+	160 hours	160 hours	13.33 hours	160 hours

The County's policy regarding sick pay permits employees to accumulate 8 hours of sick pay per month, up to a maximum of 160 or 320 hours total accumulation depending on which option the employee chooses. The County's policy regarding vacation pay grants employees from 5 to 20 days of vacation per year, depending on years of service. Unused vacation time may be carried over, with varying limits depending on length of service. Policies prohibit payment for vacation time in lieu of time off with the exception of the Sheriff's Department. Upon employment termination, employees are eligible to have their vacation time paid out on their last paycheck if they have been with the County for at least one year. Sick leave benefits will be paid until the County is notified an employee is eligible for other compensation such as KPERS. Upon death or retirement, the employee or beneficiary will be paid for 100% of the accumulated time up to 160 or 320 hour maximum as chosen by the employee.

At the end of each year, county employees may be paid for 100% of unused sick pay for any hours over the employees maximum allowable carryover. Employees of departments which operate 24 hours per day/7 days per week will lose all hours over the maximum allowable to carryover if not requested for purchase.

At December 31, 2022, the County's potential liability for accumulated vacation and sick leave was approximately $125,285 and $15,363, respectively. This is not reflected in the financial statement.

7. Defined Benefit Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by 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 or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution 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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan for the County were $301,424 for KPERS and $174,754 for KP&F for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $3,271,585 and $1,799,905 for KP&F. 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 within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

7. Defined Benefit Pension Plan, Continued

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

8. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the part three fiscal years. There have been no decreases in insurance from the prior year.

9. Landfill Closure and Post-Closure Costs

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Expenses for monitoring the site over the thirty-year post-closure period have not been estimated but are not expected to have a material impact on the financial statements. Expenses for re-grading and other post-closure costs have not been estimated and are expected to be performed by County employees as needed.

10. Community Development Micro Loan Program

During 2002, the County received a grant from the State Commerce to establish a revolving fund to provide low-interest loans to local business ventures. Earnings from the loans, as well as loan repayments are retained by the County to finance future loans.

A schedule of the loan activity for this program for the year ending December 31, 2022, is presented below:

Loans outstanding January 1, 2022	$ 30,912
Loans advanced	-
Loan principal repaid	248
Loans outstanding December 31, 2022	$ 31,160

11. Prior Period Adjustment

The 2021 financial statement has been restated to record activity not previously accounted for or accounted for incorrectly. The effect of the restatement is an increase to beginning unencumbered cash in the below Agency funds:

Law Library	$ 24,891
Attorney's Office	41,221
Law Enforcement Buy Back	35,266
Chanute District Court	4,706
Erie District Court	1,488
Sheriff's Office	1,733
Inmate No. 1	64,877
Inmate No. 2	9,907
	$ 184,089

12. Subsequent Events

The County has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report which is the date the financial statement was available for issue.

Regulatory Required Supplementary Information

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 5,547,693	$ -	$ 5,547,693	$ 5,790,476	$ 242,783
Special Purpose Funds					
Ambulance Sales Tax	2,120,000	-	2,120,000	1,877,440	(242,560)
Health Department	411,287	-	411,287	540,467	129,180
Law Enforcement /EMS	2,735,016	-	2,735,016	2,373,512	(361,504)
Road and Bridge	2,540,200	-	2,540,200	2,116,575	(423,625)
Special Alcohol Program	64,895	-	64,895	64,895	-
Special Bridge	550,245	-	550,245	-	(550,245)
Special Park and Recreation	886	-	886	-	(886)
Special Noxious Weed	20,181	-	20,181	-	(20,181)
Emergency Telephone Service	104,600	-	104,600	92,406	(12,194)
Wireless Emergency Telephone Service	54,894	-	54,894	3,192	(51,702)
Bond and Interest Fund					
Shaw/ Elk Road Bond and Interest	1,450,460	-	1,450,460	1,485,579	35,119
Business Funds					
Solid Waste	60,297	-	60,297	63,669	3,372

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 2,080,940	$ 2,201,087	$ (120,147)
Delinquent Tax	93,314	63,524	29,790
Motor Vehicle Tax	538,825	549,092	(10,267)
Recreational Vehicle Tax	6,866	6,671	195
16/20 M Vehicle Tax	-	19,197	(19,197)
Commercial Vehicle Tax	21,540	24,964	(3,424)
Watercraft Tax	-	2,078	(2,078)
Oil, Gas, and Mineral Tax	11,842	-	11,842
Local Alcohol Liqour Tax	1,493	886	607
Countywide Sales Tax	768,086	700,000	68,086
Interest on Deliquent Taxes	243,493	175,000	68,493
County Officer Fees	135,403	125,000	10,403
Diversion Fees	31,947	50,000	(18,053)
Abandoned Cemetery Fees	-	250	(250)
Federal Grants	53,464	-	53,464
Licenses, Fees, Permits	1,600	-	-
Transfers in	186,524	5,000	181,524
Closure of Noxious Weed Capital Outaly Fund	-	20,181	(20,181)
Closure of River Rock Litigation Reserve	-	186,524	(186,524)
Neighborhood Revitalization Rebate	43,079	(60,148)	103,227
Transfer from Wind Farm Contribution Fund	-	900,000	(900,000)
Interest on Idle Funds	43,451	30,000	13,451
Miscellaneous	150	-	150
Remimbursed Expenses	24,840	-	24,840
Total Receipts	4,286,857	$ 4,999,306	$ (714,049)

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Expenditures			
County Commisioners			
Personnel Services	$ 54,201	$ 54,200	$ 1
Contractual Services	2,800	4,000	(1,200)
Commodties	416	300	116
County Commisioners Total	57,417	58,500	(1,083)
County Clerk			
Personnel Services	106,428	111,538	(5,110)
Contractual Services	10,255	14,025	(3,770)
Commodties	2,916	3,400	(484)
County Clerk Total	119,599	128,963	(9,364)
County Treasurer			
Personnel Services	105,149	113,208	(8,059)
Contractual Services	2,909	5,500	(2,591)
Commodties	9,647	10,000	(353)
County Treasurer Total	117,705	128,708	(11,003)
County Attorney			
Personnel Services	271,221	268,255	2,966
Contractual Services	26,843	35,000	(8,157)
Commodties	21,323	15,000	6,323
County Attorney Total	319,387	318,255	1,132
Register of Deeds			
Personnel Services	114,427	117,361	(2,934)
Contractual Services	4,231	5,800	(1,569)
Commodties	3,555	4,300	(745)
Register of Deeds Total	122,213	127,461	(5,248)
Election			
Personnel Services	28,300	55,327	(27,027)
Contractual Services	103,177	83,500	19,677
Commodties	16,918	15,250	1,668
Election Total	148,395	154,077	(5,682)

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Appraiser/GIS			
Personnel Services	$ 264,986	$ 282,598	$ (17,612)
Contractual Services	26,409	26,500	(91)
Commodties	16,862	17,000	(138)
Appraiser/GIS Total	308,257	326,098	(17,841)
Unified Court			
Personnel Services	4,207	-	4,207
Contractual Services	383,322	338,510	44,812
Commodities	1,474	10,000	(8,526)
Capital Outlay	-	12,912	(12,912)
Unified Court Total	389,003	361,422	27,581
Courthouse General			
Contractual Services	652,253	501,301	150,952
Commodities	48,823	29,200	19,623
Courthouse General Total	701,076	530,501	170,575
Maintenance			
Personnel Services	68,563	71,074	(2,511)
Contractual Services	29,860	42,441	(12,581)
Commodities	5,158	6,750	(1,592)
Maintenance Total	103,581	120,265	(16,684)
Human Resources			
Personnel Services	44,061	73,398	(29,337)
Contractual Services	6,782	5,000	1,782
Commodities	3,408	2,800	608
Human Resources Total	54,251	81,198	(26,947)
Solid Waste			
Contractual Services	779	-	779
Solid Waste Total	779	-	779

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Memorial Park Cemetery Maintenance			
Contractual Services	$ -	$ 11,700	$ (11,700)
Commodities	6,497	800	5,697
Memorial Park Cemetery Maintenance Total	6,497	12,500	(6,003)
Sheriff			
Contractual Services	3,005	-	3,005
Commodities	2,896	-	2,896
Sheriff Total	5,901	-	5,901
Noxious Weed			
Personnel Services	16,354	42,328	(25,974)
Contractual Services	139	2,500	(2,361)
Commodities	11,875	47,000	(35,125)
Noxious Weed Total	28,368	91,828	(63,460)
Emergency Preparedness			
Personnel Services	47,160	46,096	1,064
Contractual Services	5,152	7,950	(2,798)
Commodities	4,371	7,950	(3,579)
Reimbursed Expenses	-	(23,821)	23,821
Emergency Preparedness Total	56,683	38,175	18,508

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Appropriations			
Coroner	$ 54,178	$ 35,000	$ 19,178
Conservation District	25,000	25,000	-
Economic Development	4,786	20,000	(15,214)
SEKCAP Rural General Public Transportation	14,876	14,876	-
Economic Development -SEK RPC	-	4,876	(4,876)
Intellectual Disabilities- Tri Valley	60,000	60,000	-
Mental Health - SEK Mental Health	44,105	44,105	-
Service to the Elderly - NCAA	64,033	51,500	12,533
Service to the Elderly - SEKAA	-	12,533	(12,533)
HVAC Lease Payment	209,329	209,329	-
Chanute Regional Development	20,000	-	20,000
Appropriations Total	496,307	477,219	19,088
Employee Benefits	2,397,611	2,300,000	97,611
Transfers Out	357,446	292,523	64,923
Total Expenditures	5,790,476	$ 5,547,693	$ 242,783
Receipts Over (Under) Expenditures	(1,503,619)		
Unencumbered Cash, Beginning	1,564,763		
Unencumbered Cash, Ending	$ 61,144		

See the independent auditor's report on regulatory required supplementary information.

Ambulance Sales Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sales Tax	$ 2,358,240	$ 2,350,000	$ 8,240
Total Receipts	2,358,240	$ 2,350,000	$ 8,240
Expenditures			
Contractual Services	1,877,440	$ 2,120,000	$ (242,560)
Total Expenditures	1,877,440	$ 2,120,000	$ (242,560)
Receipts Over (Under) Expenditures	480,800		
Unencumbered Cash, Beginning	706,404		
Unencumbered Cash, Ending	$ 1,187,204		

See the independent auditor's report on regulatory required supplementary information.

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 141,887	$ 149,144	$ (7,257)
Delinquent Tax	2,973	2,883	90
Motor Vehicle Tax	24,452	23,267	1,185
Recreational Vehicle Tax	312	283	29
Commercial Vehicle Tax	978	1,058	(80)
16/20 M Vehicle Tax	-	813	(813)
Watercraft Tax	-	88	(88)
Reimbursed Expenses	9,009	-	9,009
State Grants	304,110	75,000	229,110
Collections	90,177	-	90,177
Neighborhood Revitaliztion	(4,052)	(4,077)	25
Total Receipts	569,846	$ 248,459	$ 321,387
Expenditures			
Personnel Services	326,507	$ 292,287	$ 34,220
Commodities	58,446	57,000	1,446
Contractual Services	155,514	62,000	93,514
Total Expenditures	540,467	$ 411,287	$ 129,180
Receipts Over (Under) Expenditures	29,379		
Unencumbered Cash, Beginning	211,884		
Unencumbered Cash, Ending	$ 241,263		

See the independent auditor's report on regulatory required supplementary information.

Law Enforcement / EMS
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 2,479,284	$ 2,584,165	$ (104,881)
Delinquent Tax	29,950	20,179	9,771
Motor Vehicle Tax	171,165	229,503	(58,338)
Recreational Vehicle Tax	2,181	2,788	(607)
Commercial Vehicle Tax	6,843	10,434	(3,591)
16/20 M Vehicle Tax	-	8,024	(8,024)
Watercraft Tax	-	869	(869)
Officer Fees	-	15,000	(15,000)
Reimbursed Expenses	54,660	-	54,660
Neighborhood Revitalization	(70,179)	(70,620)	441
Total Receipts	2,673,904	$ 2,800,342	$ (126,438)
Expenditures			
Sheriff			
Personnel Services	831,640	$ 907,648	$ (76,008)
Contractual Services	17,688	28,050	(10,362)
Commodities	129,606	142,000	(12,394)
Sheriff Total	978,934	1,077,698	(98,764)
Security			
Contractual Services	-	30,470	(30,470)
Commodities	-	2,000	(2,000)
Security Total	-	32,470	(32,470)
Jail			
Personnel Services	520,211	613,940	(93,729)
Commodities	188,518	248,800	(60,282)
Contractual Services	145,508	206,510	(61,002)
Jail Total	854,237	1,069,250	(215,013)
Juvenile Detention			
Contractual Services	105,719	91,000	14,719
Juvenile Detention Total	105,719	91,000	14,719
Dispatch			
Personnel Services	432,590	440,398	(7,808)
Commodities	-	11,800	(11,800)
Contractual Services	2,032	12,400	(10,368)
Dispatch Total	434,622	464,598	(29,976)
Total Expenditures	2,373,512	$ 2,735,016	$ (361,504)
Receipts Over (Under) Expenditures	300,392		
Unencumbered Cash, Beginning	341,571		
Unencumbered Cash, Ending	$ 641,963		

See the independent auditor's report on regulatory required supplementary information.

Road and Bridge
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 1,546,363	$ 1,618,155	$ (71,792)
Delinquent Tax	24,506	15,565	8,941
Motor Vehicle Tax	132,029	193,583	(61,554)
Recreational Vehicle Tax	1,682	2,352	(670)
Commercial Vehicle Tax	5,278	8,801	(3,523)
Reimbursed Expenses	170,821	-	170,821
Equalization and Adjustment	643,328	589,869	53,459
16/20 M Vehicle Tax	-	6,768	(6,768)
Watercraft Tax	-	733	(733)
Close Special Machinery Fund	-	197,138	(197,138)
Neighborhood Revitaliztion	(43,947)	(44,219)	272
Total Receipts	2,480,060	$ 2,588,745	$ (108,685)
Expenditures			
Road			
Personal Services	745,053	$ 837,106	$ (92,053)
Commodities	629,896	957,352	(327,456)
Contractual Services	329,430	423,150	(93,720)
Road Total	1,704,379	2,217,608	(513,229)
Shop			
Personnel Services	133,947	137,280	(3,333)
Shop Total	133,947	137,280	(3,333)
Office			
Personnel Services	63,993	60,632	3,361
Office Total	63,993	60,632	3,361
Quarry			
Personnel Services	41,211	-	41,211
Commodities	101,420	55,000	46,420
Contractual Services	71,625	69,680	1,945
Quarry Total	214,256	124,680	89,576
Total Expenditures	2,116,575	$ 2,540,200	$ (423,625)
Receipts Over (Under) Expenditures	363,485		
Unencumbered Cash, Beginning	296,982		
Unencumbered Cash, Ending	$ 660,467		

See the independent auditor's report on regulatory required supplementary information.

Special Alcohol Program
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Liqour Tax	$ 11,240	$ 8,916	$ 2,324
Total Receipts	11,240	$ 8,916	$ 2,324
Expenditures			
Contractual Services	64,895	$ 64,895	$ -
Total Expenditures	64,895	$ 64,895	$ -
Receipts Over (Under) Expenditures	(53,655)		
Unencumbered Cash, Beginning	61,241		
Unencumbered Cash, Ending	$ 7,586		

See the independent auditor's report on regulatory required supplementary information.

Special Bridge
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 93	$ -	$ 93
Total Receipts	93	$ -	$ 93
Expenditures			
Commodities	-	$ 550,245	$ (550,245)
Total Expenditures	-	$ 550,245	$ (550,245)
Receipts Over (Under) Expenditures	93		
Unencumbered Cash, Beginning	550,378		
Unencumbered Cash, Ending	$ 550,471		

See the independent auditor's report on regulatory required supplementary information.

Special Park and Recreation
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Liqour Tax	$ 1,492	$ 886	$ 606
Total Receipts	1,492	$ 886	$ 606
Expenditures			
Contractual	-	$ 886	$ (886)
Total Expenditures	-	$ 886	$ (886)
Receipts Over (Under) Expenditures	1,492		
Unencumbered Cash, Beginning	1,095		
Unencumbered Cash, Ending	$ 2,587		

See the independent auditor's report on regulatory required supplementary information.

Special Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Transfers in	$ 76,073
Total Receipts	76,073
Expenditures	
Contractual Services	3,680
Capital Outlay	507,437
Total Expenditures	511,117
Receipts Over (Under) Expenditures	(435,044)
Unencumbered Cash, Beginning	1,225,934
Unencumbered Cash, Ending	$ 790,890

See the independent auditor's report on regulatory required supplementary information.

Special Noxious Weed
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Receipts	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Transfers Out	-	$ 20,181	$ (20,181)
Total Expenditures	-	$ 20,181	$ (20,181)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

See the independent auditor's report on regulatory required supplementary information.

Special Auto
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Motor Vehicle Tax	$ 117,940
Fees - Other	3,500
Total Receipts	121,440
Expenditures	
Personnel Services	111,871
Total Expenditures	111,871
Receipts Over (Under) Expenditures	9,569
Unencumbered Cash, Beginning	3,150
Unencumbered Cash, Ending	$ 12,719

See the independent auditor's report on regulatory required supplementary information.

Special Highway
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
State Grants	$ 115,620
Reimbursed Expenses	287,595
Total Receipts	403,215
Expenditures	
Commodities	203,831
Total Expenditures	203,831
Receipts Over (Under) Expenditures	199,384
Unencumbered Cash, Beginning	109,738
Unencumbered Cash, Ending	$ 309,122

See the independent auditor's report on regulatory required supplementary information.

Special Machinery
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest Income	$ -
Total Receipts	-
Expenditures	
Commodities	7,150
Total Expenditures	7,150
Receipts Over (Under) Expenditures	(7,150)
Unencumbered Cash, Beginning	197,138
Unencumbered Cash, Ending	$ 189,988

See the independent auditor's report on regulatory required supplementary information.

Prosecuting Attorney Training
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Reimbursed Expenses	$ 340
Collections	2,327
Total Receipts	2,667
Expenditures	
Contractual Services	8,533
Total Expenditures	8,533
Receipts Over (Under) Expenditures	(5,866)
Unencumbered Cash, Beginning	25,300
Unencumbered Cash, Ending	$ 19,434

See the independent auditor's report on regulatory required supplementary information.

Register of Deeds Technology
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Fees - Other	$ 17,218
Total Receipts	17,218
Expenditures	
Commodities	15,939
Total Expenditures	15,939
Receipts Over (Under) Expenditures	1,279
Unencumbered Cash, Beginning	66,343
Unencumbered Cash, Ending	$ 67,622

See the independent auditor's report on regulatory required supplementary information.

C.E.R.T. Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Miscellaneous Receipts	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	9,795
Unencumbered Cash, Ending	$ 9,795

See the independent auditor's report on regulatory required supplementary information.

Law Enforcement Body Cam
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Miscellaneous Receipts	$ 504
Total Receipts	504
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	504
Unencumbered Cash, Beginning	3,703
Unencumbered Cash, Ending	$ 4,207

See the independent auditor's report on regulatory required supplementary information.

County Clerk Technology
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ 4,305
Total Receipts	4,305
Expenditures	
Commodities	1,750
Total Expenditures	1,750
Receipts Over (Under) Expenditures	2,555
Unencumbered Cash, Beginning	26,179
Unencumbered Cash, Ending	$ 28,734

See the independent auditor's report on regulatory required supplementary information.

County Treasurer Technology
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ 4,305
Total Receipts	4,305
Expenditures	
Commodities	610
Total Expenditures	610
Receipts Over (Under) Expenditures	3,695
Unencumbered Cash, Beginning	16,184
Unencumbered Cash, Ending	$ 19,879

See the independent auditor's report on regulatory required supplementary information.

Fish and Game Prosecuting Fee
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ 300
Total Receipts	300
Expenditures	
Contractual Services	400
Total Expenditures	400
Receipts Over (Under) Expenditures	(100)
Unencumbered Cash, Beginning	100
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

D.A.R.E. Grant
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Contractual Services	1
Total Expenditures	1
Receipts Over (Under) Expenditures	(1)
Unencumbered Cash, Beginning	1
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

CBDG Udall Road Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Contractual	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	11,040
Unencumbered Cash, Ending	$ 11,040

See the independent auditor's report on regulatory required supplementary information.

SPARK Program Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Federal Grants	$ -
Total Receipts	-
Expenditures	
Contractual	2,000
Total Expenditures	2,000
Receipts Over (Under) Expenditures	(2,000)
Unencumbered Cash, Beginning	2,000
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

LEPC Grant
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Contractual	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	17,203
Unencumbered Cash, Ending	$ 17,203

See the independent auditor's report on regulatory required supplementary information.

Resourcing Typing Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	8,000
Unencumbered Cash, Ending	$ 8,000

See the independent auditor's report on regulatory required supplementary information.

American Rescue Plan
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Federal Grants	$ 1,554,586
Total Receipts	1,554,586
Expenditures	
Capital Outlay	1,022,850
Employee Benefits	12,052
Personnel Services	143,888
Total Expenditures	1,178,790
Receipts Over (Under) Expenditures	375,796
Unencumbered Cash, Beginning	1,361,063
Unencumbered Cash, Ending	$ 1,736,859

See the independent auditor's report on regulatory required supplementary information.

Noxious Weed Grant
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	402
Unencumbered Cash, Ending	$ 402

See the independent auditor's report on regulatory required supplementary information.

Hazardous Material Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Miscellaneous Expense	47
Total Expenditures	47
Receipts Over (Under) Expenditures	(47)
Unencumbered Cash, Beginning	63
Unencumbered Cash, Ending	$ 16

See the independent auditor's report on regulatory required supplementary information.

Solid Waste Implementation Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	200
Unencumbered Cash, Ending	$ 200

See the independent auditor's report on regulatory required supplementary information.

River Rock Litigation Reserve
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Transfers out	186,524
Total Expenditures	186,524
Receipts Over (Under) Expenditures	(186,524)
Unencumbered Cash, Beginning	186,524
Unencumbered Cash, Ending	$ -

See the independent auditor's report on regulatory required supplementary information.

Ash Grove Litigation Reserve
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Transfers In	$ 252,226
Total Receipts	252,226
Expenditures	
Tranfers Out	-
Total Expenditures	-
Receipts Over (Under) Expenditures	252,226
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 252,226

See the independent auditor's report on regulatory required supplementary information.

Wind Farm Contribution
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest Income	$ 9,001
Fees - Other	1,000,000
Total Receipts	1,009,001
Expenditures	
Contractual Services	237,758
Total Expenditures	237,758
Receipts Over (Under) Expenditures	771,243
Unencumbered Cash, Beginning	1,647,964
Unencumbered Cash, Ending	$ 2,419,207

See the independent auditor's report on regulatory required supplementary information.

Emergency Telephone Service
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ 49,712	$ 86,192	$ (36,480)
Total Receipts	49,712	$ 86,192	$ (36,480)
Expenditures			
Contractual Services	88,832	$ 97,100	$ (8,268)
Commodities	3,574	7,500	(3,926)
Total Expenditures	92,406	$ 104,600	$ (12,194)
Receipts Over (Under) Expenditures	(42,694)		
Unencumbered Cash, Beginning	159,074		
Unencumbered Cash, Ending	$ 116,380		

See the independent auditor's report on regulatory required supplementary information.

Wireless Emergency Telephone Service
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Contractual Services	3,192	$ 54,894	$ (51,702)
Total Expenditures	3,192	$ 54,894	$ (51,702)
Receipts Over (Under) Expenditures	(3,192)		
Unencumbered Cash, Beginning	54,742		
Unencumbered Cash, Ending	$ 51,550		

See the independent auditor's report on regulatory required supplementary information.

Emergency Telephone Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Miscellaneous Receipts	$ -
Total Receipts	-
Expenditures	
Transfers Out	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	329
Unencumbered Cash, Ending	$ 329

See the independent auditor's report on regulatory required supplementary information.

Noxious Weed – Capital Outlay
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Local Sales Tax	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	20,181
Unencumbered Cash, Ending	$ 20,181

See the independent auditor's report on regulatory required supplementary information.

MV Open Records
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Local Sales Tax	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	10
Unencumbered Cash, Ending	$ 10

See the independent auditor's report on regulatory required supplementary information.

Municipalities Fight Addiction
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Miscellaneous Receipts	$ 2,979
Total Receipts	2,979
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	2,979
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 2,979

See the independent auditor's report on regulatory required supplementary information.

LEOP Review and Update
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Local Sales Tax	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	47
Unencumbered Cash, Ending	$ 47

See the independent auditor's report on regulatory required supplementary information.

Shaw/Elk Road Bond and Interest
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sales Tax	$ 1,594,877	$ 1,400,000	$ 194,877
Interest on Idle Funds	6,424	3,000	3,424
Total Receipts	1,601,301	$ 1,403,000	$ 198,301
Expenditures			
Bonds - Principal	1,350,000	$ 1,350,000	$ -
Bonds - Interest	135,579	100,360	35,219
Commision and Postage	-	100	(100)
Total Expenditures	1,485,579	$ 1,450,460	$ 35,119
Receipts Over (Under) Expenditures	115,722		
Unencumbered Cash, Beginning	2,010,673		
Unencumbered Cash, Ending	$ 2,126,395		

See the independent auditor's report on regulatory required supplementary information.

Solid Waste
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Reimbursed Expenses	$ 10	$ -	$ 10.00
Charges for Services	31,741	20,000	11,741
Transfers in	29,148	40,297	(11,149)
Total Receipts	60,899	$ 60,297	$ 602
Expenditures			
Contractual Services	18,075	$ 19,300	$ (1,225)
Personal Services	45,594	40,997	4,597
Total Expenditures	63,669	$ 60,297	$ 3,372
Receipts Over (Under) Expenditures	(2,770)		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ (2,770)		

See the independent auditor's report on regulatory required supplementary information.

CBDG Micro Loan
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collections	$ 249
Total Receipts	249
Expenditures	
Contractual	-
Total Expenditures	-
Receipts Over (Under) Expenditures	249
Unencumbered Cash, Beginning	5,027
Unencumbered Cash, Ending	$ 5,276

See the independent auditor's report on regulatory required supplementary information.

Summary of Receipts and Disbursements – Agency Funds
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 14,507,273	$ 25,031,483	$ 24,194,381	$ 15,344,375
Delinquent Tex	77,429	31,465	33,570	75,324
Motor Vehicle Tax	654,554	2,784,700	2,831,577	607,677
Recreational Vehicle Tax	7,838	35,024	35,218	7,644
Commercial Vehicle Tax	28,771	133,669	113,668	48,772
Severance Tax	4,064	19,619	23,683	-
Refund Warrants	(1,940)	-	-	(1,940)
Judicial Tax Sale	92,252	-	-	92,252
County Redemptions	959,035	554,975	504,328	1,009,682
Rental MV Excise Tax	1,139	1,300	-	2,439
Southwind Extensions District #10	15	222,251	222,234	32
Total Distributable Funds	16,330,430	28,814,486	27,958,659	17,186,257
State Funds:				
Educational Building	-	144,398	144,398	-
Institutional Building	-	72,199	72,199	-
State General	2,136	-	-	2,136
Total State Funds	2,136	216,597	216,597	2,136
Subdivision Funds:				
School Districts	-	14,103,644	14,130,657	(27,013)
Townships	-	318,501	318,501	-
Cities	-	3,491,764	3,491,764	-
Cemeteries	(1,089)	194,530	194,530	(1,089)
SEK Library System	-	99,309	99,309	-
Levees	248,079	201,328	105,000	344,407
Watershed Districts	9,594	119,806	59,401	69,999
Total Subdivision Funds	256,584	18,528,882	18,399,162	386,304

See the independent auditor's report on regulatory required supplementary information.

Summary of Receipts and Disbursements – Agency Funds
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Payroll Clearing	$ 103,266	$ 1,392,124	$ 1,550,878	$ (55,488)
Motor Vehicle Licenses	(3,893)	848,994	849,258	(4,157)
Motor Vehicle Royalties	179	13,290	14,352	(883)
MVE 1 Inspection Fees	(45)	1,960	1,755	160
Kansas Highway Patrol Staff	(423)	34,970	34,973	(426)
Law Enforcement Training Center	650	21,856	21,778	728
Salvage Inspection Fees	85	1,625	1,830	(120)
Inheritance Tax	31	-	-	31
Park Permits	(30)	10,035	10,035	(30)
Secretary of State Fees	120	-	-	120
Cereal Malt Benverage Licenses	100	50	25	125
Heritage Trust	2,200	8,609	9,025	1,784
Unclaimed Money	9,366	-	-	9,366
Sales Tax	76,113	986,796	984,415	78,494
State Election Fees	2,400	236	2,636	-
Special Stray	10	794	-	804
Employee Benefit Trust	8,268	-	-	8,268
Treasurer's Holding	55,747	108,574	80,954	83,367
Special Law Enforcement Trust	40,500	995	22,997	18,498
Prosecuting Attorney Collection Trust	5,282	78	-	5,360
Sheriff Drug Education Donation	6,294	-	-	6,294
Jail - Surplus Account	62,447	526	13,769	49,204
Employee Flexible Spending Plan Trust	6,507	-	-	6,507
Employee Health Savings Plan Trust	7,380	-	-	7,380
Law Library	24,891	10,120	7,634	27,377
Attorney's Office	41,221	38,294	59,423	20,092
Law Enforcement Buy Back	35,266	-	-	35,266
Chanute District Court	4,706	19,118	19,118	4,706
Erie District Court	1,488	11,148	10,427	2,209
Sheriff's Office	1,733	61,497	61,300	1,930
Inmate No. 1	64,877	5,730	603	70,004
Inmate No. 2	9,907	36,653	27,992	18,568
Total Other Funds	566,643	3,614,072	3,785,177	395,538
Total	$ 17,155,793	$ 51,174,037	$ 50,359,595	$ 17,970,235

See the independent auditor's report on regulatory required supplementary information.