LINN COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2022

LINN COUNTY, KANSAS
For the Year Ended December 31, 2022
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Linn County, Kansas

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis 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 Linn County, Kansas, 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 Linn County, Kansas, 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), the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Linn County, Kansas, 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.

Emphasis of Matter
As discussed in Note 10 of the financial statement, the December 31, 2021 financial statement has been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the schedule of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as

required by Title 2 *U.S. Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1**.**

The 2021 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement.

Linn County, Kansas' basic financial statement for the year ended December 31, 2021 (not presented herein), was audited by other auditors whose report dated July 14, 2022, expressed an unmodified opinion on the basic financial statement. The 2021 basic financial statement and the other auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The report of the other auditors dated July 14, 2022, stated that the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2023 on our consideration of Linn County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Linn County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Linn County, Kansas' internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 30, 2023

LINN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2022
General Fund	$ 5,677,655.98	$ 8,385,764.71	$ 8,777,564.06	$ 5,285,856.63	$ 140,830.02	$ 5,426,686.65
Special Purpose Funds:						
Employee Benefit	544,015.01	2,892,298.50	2,724,126.15	712,187.36	43,947.41	756,134.77
Community Policing	1,052.88	-	-	1,052.88	-	1,052.88
Appraiser	39,551.22	367,049.27	393,804.07	12,796.42	9,853.66	22,650.08
Reappraisal	39,879.41	15,000.00	-	54,879.41	-	54,879.41
Rural Fire District Number One	86,271.95	583,437.92	485,624.35	184,085.52	11,529.12	195,614.64
Road and Bridge	1,074,643.89	4,355,753.46	4,549,374.77	881,022.58	43,181.32	924,203.90
Linn County 911	249.32	-	-	249.32	-	249.32
Equipment Reserve	732,866.50	90,000.00	98,739.69	724,126.81	73,739.69	797,866.50
Special Road and Bridge	1,116,922.49	300,000.00	146,381.00	1,270,541.49	-	1,270,541.49
Noxious Weed Eradication Capital Outlay	52,528.41	-	-	52,528.41	-	52,528.41
Special Machinery	979,725.90	300,000.00	-	1,279,725.90	-	1,279,725.90
Special Vehicle	582.14	-	-	582.14	-	582.14
Health Capital Outlay	20,000.00	-	-	20,000.00	-	20,000.00
911 Telephone Tax	161,051.43	76,059.72	30,716.35	206,394.80	1,549.17	207,943.97
Special Fire Equipment Replacement	425,078.79	100,000.00	4,394.59	520,684.20	-	520,684.20
Dare & School Resource Officer Grants	1,406.46	-	-	1,406.46	-	1,406.46
County Health Department	262,782.10	508,263.03	461,106.09	309,939.04	10,307.54	320,246.58
Register of Deeds Technology	4,259.82	17,853.83	13,623.96	8,489.69	-	8,489.69
Clerks Technology	10,633.27	4,461.00	2,275.61	12,818.66	-	12,818.66
Treasurers Technology	10,117.77	4,461.00	6,798.00	7,780.77	-	7,780.77
Special Alcohol	572.42	2,590.12	1,500.00	1,662.54	-	1,662.54
ARPA Grant	923,502.00	992,347.00	522,000.00	1,393,849.00	-	1,393,849.00
Elderly	230,766.56	173,352.80	218,813.97	185,305.39	4,752.87	190,058.26
Economic Development Grant	22,592.89	1,500.00	15.38	24,077.51	-	24,077.51
Zoning LEPP Grant	891.93	-	-	891.93	-	891.93
Special Parks and Recreation	555.59	1,354.77	600.00	1,310.36	-	1,310.36
Sewer District Number One	96,512.90	11,030.51	5,756.84	101,786.57	67.86	101,854.43
Fair Association	5,486.63	64,342.26	68,000.00	1,828.89	-	1,828.89
Motor Vehicle Operating	6,261.06	105,759.75	112,879.47	(858.66)	1,505.73	647.07

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

LINN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2022
Bond and Interest:						
Jail Bond and Interest	$ 939,070.86	$ 1,301,699.49	$ 913,156.26	$ 1,327,614.09	$ -	$ 1,327,614.09
Capital Project Fund:						
Jail Construction	-	102,361.02	102,361.02	-	-	-
Trust Funds:						
Law Enforcement Trust	45,607.05	17,285.00	599.42	62,292.63	-	62,292.63
Sheriff Seizure	4,432.40	-	710.00	3,722.40	-	3,722.40
Prosecuting Attorney Trust	3,519.36	-	-	3,519.36	-	3,519.36
Prosecuting Attorney Training	6,189.66	858.70	464.97	6,583.39	-	6,583.39
Total Reporting Entity (Excluding Agency Funds)	$ 13,527,236.05	$ 20,774,883.86	$ 19,641,386.02	$ 14,660,733.89	$ 341,264.39	$ 15,001,998.28

Composition of Cash	
Cash on Hand	$ 7,133.73
Demand Deposits	3,081,672.59
Certificates of Deposit	31,948,745.34
Total Cash	35,037,551.66
Agency Funds Per Schedule 3	(20,035,553.38)
Total Reporting Entity (Excluding Agency Funds)	$ 15,001,998.28

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity
Linn County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Linn County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement. The following are related municipal entities that could be included in the county's reporting entity because they were established to benefit the county and/or its constituents.

- Rural Fire District Number One: The Fire Districts provide fire control services to a portion of the County. All Board members are appointed by the County. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.

- Sewer Districts Number One: The Sewer Districts were created to build and operate sewage disposal systems in portions of the County. General Obligation Bonds were issued in the name of the County to pay for constructing the disposal system. The District assesses fees and pays for maintenance and the debt service on the bonds issued to build the disposal system. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.

There are no other related municipal entities that should be considered for inclusion in the County's financial statement.

The County has elected to include the Rural Fire District Number One and Sewer District Number One in the financial statement of the County.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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.

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

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

Basis of Accounting

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

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

Property Taxes

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 the fiscal year ending December 31, 2022 the County amended the County Health Department Fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

- Community Policy Fund
- Equipment Reserve Fund
- Special Road and Bridge Fund
- Noxious Weed Fund Capital Outlay Fund
- Special Machinery Fund
- Special Vehicle Fund
- Health Capital Outlay Fund
- Special Fire Equipment Replacement Fund
- Register of Deeds Fund
- Clerk Technology Fund
- Treasurers Technology Fund
- ARPA Grant Fund
- Economic Development Grant Fund
- Zoning LEPP Grant Fund
- Motor Vehicle Operating Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the Motor Vehicle Operating Fund. As shown in Schedule 1, the County was in compliance with budget laws of Kansas.

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2022.

Deposits: At year-end, the County's carrying amount of deposits was $35,030,417.93 and the bank balance was $35,242,693.31. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, $20,538,073.09 was covered by FDIC insurance, and $14,704,620.22 was collateralized with securities held by the pledging financial institution's agent in the County's name.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions	Reductions/ Payments	Balances End of Year	Interest Paid
General Obligation Bonds									
Paid with Sales Tax Receipts									
Series 2019	3.0 - 5.0%	June 12, 2019	$ 17,315,000.00	July 1, 2050	$ 17,015,000.00	$ -	$ 315,000.00	$ 16,700,000.00	$ 598,126.26
Total Contractual Indebtedness					$ 17,015,000.00	$ -	$ 315,000.00	$ 16,700,000.00	$ 598,126.26

4. LONG-TERM DEBT (Continued)

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

Issue	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042
Principal								
General Obligation Bonds								
Paid with Sales Tax Receipts								
Series 2019	$ 330,000.00	$ 345,000.00	$ 365,000.00	$ 385,000.00	$ 405,000.00	$ 2,325,000.00	$ 2,820,000.00	$ 3,295,000.00
Total Principal Payments	330,000.00	345,000.00	365,000.00	385,000.00	405,000.00	2,325,000.00	2,820,000.00	3,295,000.00
Interest								
General Obligation Bonds								
Paid with Sales Tax Receipts								
Series 2019	582,031.26	565,156.26	547,406.26	528,656.26	508,906.26	2,234,706.30	1,736,906.30	1,267,193.80
Total Interest Payments	582,031.26	565,156.26	547,406.26	528,656.26	508,906.26	2,234,706.30	1,736,906.30	1,267,193.80
Total Principal and Interest	$ 912,031.26	$ 910,156.26	$ 912,406.26	$ 913,656.26	$ 913,906.26	$ 4,559,706.30	$ 4,556,906.30	$ 4,562,193.80

Issue	2043-2047	2048-2050	TOTAL
Principal			
General Obligation Bonds			
Paid with Sales Tax Receipts			
Series 2019	$ 3,830,000.00	$ 2,600,000.00	$ 16,700,000.00
Total Principal Payments	3,830,000.00	2,600,000.00	16,700,000.00
Interest			
General Obligation Bonds			
Paid with Sales Tax Receipts			
Series 2019	718,562.53	126,390.64	8,815,915.87
Total Interest Payments	718,562.53	126,390.64	8,815,915.87
Total Principal and Interest	$ 4,548,562.53	$ 2,726,390.64	$ 25,515,915.87

5. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The County and CMHCCC participate 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. 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 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County and were $517,359.27 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 $5,059,513.00. 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 nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

Compensated Absences:
All Regular full-time employees are eligible for vacation benefits. Vacation time accumulates in the accordance with the following schedule. No Vacation maybe used until employee reaches the 1st anniversary date. A maximum of 10 vacation days may be accumulated and carried to the next year. Unused vacation benefits are paid to employee when employment with the County terminates.

Years of Consecutive Employment	Days per Month
Before 1 year	.420
1-10 years	.833
After 10 years	1.250

All full-time and part-time employees are also eligible for sick leave benefits. Sick time accumulates at rate of one day per month. Part-time employees accrue time in proportion to the percentage of time worked. A maximum of 50 sick leave days may accumulated. Upon death or retirement, unused sick leave is paid at a rate of 25% of the employee's final rate up to a maximum of 50 days.

The County determines a liability for compensated absences when the following conditions are met:

1. The County's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the County has accrued a liability for annual leave and sick leave, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2022, was $152,280.10 for annual leave and $14,071.30 for sick leave.

Pension Plan
Substantially all full-time County employees are members of the State of Kansas Public Employee Retirement System, which is multi-employer statewide pension plan. The County's policy is fund all pension costs incurred; such cost to be funded are actually determined annually by the State.

Termination and Post Employment Benefits
No termination benefits are provided to County employees when employment with the County ends except for the accrued compensated absences list above.

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

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

7. RISK MANAGEMENT

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

The County has established a Risk Management Fund that is within the Employee Benefit Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with Blue Cross and Blue Shield of Kansas to be the claims supervisor. The supervisor reviews all claims for allowability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over $60,000.00.

8. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 90,000.00
Appraiser	Reappraisal	K.S.A. 79-2934	15,000.00
Rural Fire District Number One	Special Rural Fire Equipment Reserve	K.S.A. 19-119	100,000.00
Road and Bridge	Special Road and Bridge	K.S.A. 68-141g	300,000.00
Road and Bridge	Special Machinery	K.S.A. 68-141g	300,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	7,442.13

10. PRIOR PERIOD ADJUSTMENTS

During the year end reconciliation process, it was discovered some changes listed below needed to correct beginning unencumbered cash balances.

Unencumbered Cash, As Reported	$ 13,302,941.03
Add: Reclassification of funds accounted for As Agency Funds and should be Special Purpose Funds	6,261.06
Add: Reclassification of funds accounted for As Agency Funds and should be Trust Funds	59,748.47
Add: Bank accounts not included in the General ledger	158,285.49
Unencumbered Cash, as Restated	$ 13,527,236.05

The net effect on the prior year Summary Statement of Receipts and Expenditures would have decreased net receipts over expenditures by $13,894.62.

11. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

Schedule 1

LINN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Regulatory Funds Only)
For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Over (Under)
General Fund	$ 13,924,170.00	$ -	$ 13,924,170.00	$ 8,777,564.06	$ (5,146,605.94)
Special Purpose Funds:					
Employee Benefit	3,322,500.00	41,413.28	3,363,913.28	2,724,126.15	(639,787.13)
Appraiser	397,500.00	-	397,500.00	393,804.07	(3,695.93)
Reappraisal	51,949.00	-	51,949.00	-	(51,949.00)
Rural Fire District Number One	642,050.00	-	642,050.00	485,624.35	(156,425.65)
Road and Bridge	4,667,073.00	-	4,667,073.00	4,549,374.77	(117,698.23)
Linn County 911	249.00	-	249.00	-	(249.00)
911 Telephone Tax	215,000.00	-	215,000.00	30,716.35	(184,283.65)
Dare and School Resource Officer Grants	906.00	-	906.00	-	(906.00)
County Health Department	500,000.00	322,436.46	822,436.46	461,106.09	(361,330.37)
Special Alcohol	1,500.00	-	1,500.00	1,500.00	-
Elderly	244,829.00	-	244,829.00	218,813.97	(26,015.03)
Special Parks and Recreation	600.00	-	600.00	600.00	-
Sewer District Number One	65,000.00	-	65,000.00	5,756.84	(59,243.16)
Fair Association	68,000.00	-	68,000.00	68,000.00	-
Jail Bond and Interest	913,156.00		913,156.00	913,156.26	0.26

LINN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 6,387,716.50	$ 6,772,476.23	$ 6,866,317.00	$ (93,840.77)
Delinquent Tax	97,999.57	87,939.28	40,000.00	47,939.28
Motor Vehicle Tax	375,006.74	299,911.75	270,133.00	29,778.75
Recreational Vehicle Tax	-	12,446.96	11,081.00	1,365.96
16/20 M Vehicle Tax	-	20,641.83	16,329.00	4,312.83
Commercial Vehicle Tax	-	16,825.65	13,192.00	3,633.65
Watercraft Tax	-	4,979.10	4,834.00	145.10
Escaped Tax	-	35.95	-	35.95
Local Alcohol Liquor Tax	1,078.28	1,354.77	511.00	843.77
Severance Tax	154.99	995.33	100.00	895.33
In Lieu of Tax	-	-	2,919.00	(2,919.00)
Interest on Taxes	113,028.50	88,256.87	105,000.00	(16,743.13)
Intergovernmental				
Federal Grants	3,461.27	2,551.96	-	2,551.96
State Grants	3,536.27	11,220.88	500.00	10,720.88
Sheriff's Office Grant	-	2,350.00	12,000.00	(9,650.00)
Emergency Preparedness Grant	-	-	7,500.00	(7,500.00)
Licenses and Fees				
Beer and Private Club Licenses	100.00	150.00	-	150.00
Officers' Fees	152,857.72	144,796.81	143,500.00	1,296.81
Fish and Game License Fees	73.00	48.00	50.00	(2.00)
Filing Fees	91.75	255.00	250.00	5.00
Other Fees and Permits	68,723.50	54,933.45	40,000.00	14,933.45
Treasurer's Advertising Fees	39,813.76	33,957.67	32,000.00	1,957.67
Sanitation Permits	12,666.90	7,688.60	10,000.00	(2,311.40)
Solid Waste Fees	202,344.69	191,472.05	155,000.00	36,472.05
Use of Money and Property				
Interest on Investments	91,389.56	132,139.39	85,000.00	47,139.39
Building Rent	22,667.25	1,900.00	1,500.00	400.00
Land Rent	-	15,665.25	5,000.00	10,665.25
Prisoner Housing	-	122,782.50	300,000.00	(177,217.50)
Sales of Assets	210,541.28	9,250.00	-	9,250.00
Park User Fees	256,428.59	280,567.55	175,000.00	105,567.55
Marina and Park Sales	24,889.55	22,543.05	18,000.00	4,543.05
Airport Sales	18,193.87	23,094.87	40,000.00	(16,905.13)
Other				
Reimbursed Expenses-COVID	9,350.00	-	-	-
Reimbursed Expenses	106,930.30	2,447.93	50,000.00	(47,552.07)
Miscellaneous	26,009.97	12,643.90	5,000.00	7,643.90
Operating Transfers from				
Motor Vehicle Operating Fund	5,639.06	7,442.13	-	7,442.13
Total Receipts	8,230,692.87	8,385,764.71	$ 8,410,716.00	$ (24,951.29)

LINN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures				
County Commissioners				
Personal Services	$ 75,624.12	$ 76,625.93	$ 78,500.00	$ (1,874.07)
Contractual Services	1,750.00	1,640.00	5,850.00	(4,210.00)
Commodities	475.14	645.08	650.00	(4.92)
County Clerk				
Personal Services	129,930.17	132,347.31	134,250.00	(1,902.69)
Contractual Services	5,919.07	7,072.43	10,350.00	(3,277.57)
Commodities	5,517.85	1,533.26	5,250.00	(3,716.74)
Capital Outlay	2,075.00	-	500.00	(500.00)
County Treasurer				
Personal Services	148,845.42	168,001.20	165,000.00	3,001.20
Contractual Services	39,919.52	23,603.07	36,695.00	(13,091.93)
Commodities	13,430.43	13,479.68	13,827.00	(347.32)
County Attorney				
Personal Services	241,337.96	254,446.25	280,500.00	(26,053.75)
Contractual Services	28,382.50	32,601.33	28,500.00	4,101.33
Commodities	5,610.63	4,168.98	5,500.00	(1,331.02)
Register of Deeds				
Personal Services	107,877.26	117,826.88	118,124.00	(297.12)
Contractual Services	13,362.54	27,628.52	35,736.00	(8,107.48)
Commodities	2,582.69	2,502.62	1,500.00	1,002.62
County Sheriff				
Personal Services	1,619,641.72	1,939,177.11	2,112,580.00	(173,402.89)
Contractual Services	314,910.27	324,897.02	561,000.00	(236,102.98)
Commodities	231,765.59	384,991.17	495,089.00	(110,097.83)
Capital Outlay	142,168.24	129,379.19	146,000.00	(16,620.81)
Custodians				
Personal Services	74,955.24	98,948.43	96,500.00	2,448.43
Contractual Services	1,997.20	972.04	1,500.00	(527.96)
Commodities	10,132.07	11,418.11	10,500.00	918.11
Capital Outlay	-	-	10,000.00	(10,000.00)
EMS				
Personal Services	-	-	6,000.00	(6,000.00)
Contractual Services	1,848.19	-	4,000.00	(4,000.00)
Commodities	1,785.60	-	2,000.00	(2,000.00)
Unified Court				
Personal Services	1,910.70	214.00	2,000.00	(1,786.00)
Contractual Services	155,332.34	169,068.14	171,000.00	(1,931.86)
Commodities	16,749.26	29,645.45	15,000.00	14,645.45
Capital Outlay	-	2,962.71	12,500.00	(9,537.29)
Courthouse General				
Personal Services	39,662.41	38,247.47	41,500.00	(3,252.53)
Contractual Services	271,803.73	344,152.18	300,813.00	43,339.18
Commodities	28,410.60	36,850.83	25,000.00	11,850.83
Capital Outlay	62,344.84	10,523.66	25,000.00	(14,476.34)
Juvenile Intake Program				
Contractual Services	56,203.00	61,478.00	58,000.00	3,478.00

LINN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Emergency Preparedness				
Personal Services	$ 71,569.92	$ 75,233.72	$ 78,400.00	$ (3,166.28)
Contractual Services	20,437.03	19,142.37	31,550.00	(12,407.63)
Commodities	6,743.83	10,353.15	26,050.00	(15,696.85)
Capital Outlay	1,415.12	-	15,000.00	(15,000.00)
Zoning and Planning				
Personal Services	63,449.93	50,650.19	85,000.00	(34,349.81)
Contractual Services	8,606.17	35,464.18	7,000.00	28,464.18
Commodities	1,593.70	3,413.14	2,500.00	913.14
Capital Outlay	-	1,815.00	10,000.00	(8,185.00)
County Counselor				
Personal Services	90,397.08	94,720.35	93,110.00	1,610.35
Contractual Services	56,247.50	130,482.00	80,000.00	50,482.00
Contingency Expenses				
Personal Services	5,380.44	3,267.72	150,000.00	(146,732.28)
Contractual Services	441,103.82	463,584.91	1,250,000.00	(786,415.09)
Commodities	-	133.39	-	133.39
Capital Outlay	615,854.04	101,147.93	1,000,000.00	(898,852.07)
Windfall				
Capital Outlay	28,789.64	530,030.73	3,000,000.00	(2,469,969.27)
Ambulance				
Contractual Services	901,009.75	913,549.61	907,800.00	5,749.61
Commodities	2,154.13	1,500.01	1,700.00	(199.99)
Capital Outlay	1,796.26	134.99	5,000.00	(4,865.01)
Noxious Weed				
Personal Services	56,720.72	79,129.97	62,500.00	16,629.97
Contractual Services	14,947.70	11,875.52	16,800.00	(4,924.48)
Commodities	65,886.12	15,039.63	60,000.00	(44,960.37)
Capital Outlay	72.98	-	5,000.00	(5,000.00)
Election				
Personal Services	38,535.22	36,709.88	37,950.00	(1,240.12)
Contractual Services	37,513.61	60,854.16	47,550.00	13,304.16
Commodities	7,376.04	5,187.27	16,200.00	(11,012.73)
Capital Outlay	-	-	1,000.00	(1,000.00)
Economic Development				
Personal Services	52,127.47	48,715.48	43,000.00	5,715.48
Contractual Services	21,096.81	21,988.36	43,000.00	(21,011.64)
Commodities	2,563.23	3,944.97	3,000.00	944.97
Capital Outlay	225.80	4,436.56	3,000.00	1,436.56
Soil Conservation				
Contractual Services	43,000.00	43,000.00	43,000.00	-
4-H Building				
Contractual Services	12,168.00	12,843.03	16,000.00	(3,156.97)
Commodities	4,236.00	11,775.68	8,000.00	3,775.68
Capital Outlay	-	-	5,000.00	(5,000.00)
Fair Building				
Contractual Services	3,000.00	3,000.00	23,000.00	(20,000.00)

LINN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Fair Premium				
Contractual Services	$ 15,000.00	$ 15,000.00	$ -	$ 15,000.00
Historical Society				
Contractual Services	40,000.00	40,000.00	40,000.00	-
Park				
Personal Services	102,402.01	99,862.00	130,000.00	(30,138.00)
Contractual Services	94,044.14	110,896.70	103,000.00	7,896.70
Commodities	42,955.12	45,818.40	45,500.00	318.40
Capital Outlay	19,114.20	14,910.30	50,000.00	(35,089.70)
Special Building				
Contractual Services	-	1,215.00	45,000.00	(43,785.00)
Commodities	-	-	10,000.00	(10,000.00)
Capital Outlay	117,988.00	-	100,000.00	(100,000.00)
Intellectual Disability				
Appropriation to Tri-County	82,499.00	82,499.00	82,499.00	-
Mental Health				
Appropriation to SEK	114,736.00	116,797.00	116,797.00	-
Solid Waste				
Personal Services	178,337.53	190,128.58	202,000.00	(11,871.42)
Contractual Services	232,616.11	240,025.00	254,000.00	(13,975.00)
Commodities	111,859.67	157,779.65	128,600.00	29,179.65
Capital Outlay	73,165.00	251.89	60,000.00	(59,748.11)
Mapping				
Personal Services	101,855.10	103,893.69	104,800.00	(906.31)
Contractual Services	30,766.33	32,662.15	39,000.00	(6,337.85)
Commodities	2,395.72	2,524.39	4,000.00	(1,475.61)
Capital Outlay	3,828.25	-	4,500.00	(4,500.00)
IT				
Personal Services	120,927.42	124,624.65	120,500.00	4,124.65
Contractual Services	14,143.76	11,635.48	11,950.00	(314.52)
Commodities	6,313.32	17,379.34	9,500.00	7,879.34
Capital Outlay	-	-	13,500.00	(13,500.00)
Airport				
Contractual Services	43,923.46	8,738.13	10,700.00	(1,961.87)
Commodities	37,208.99	24,875.76	44,000.00	(19,124.24)
Capital Outlay	-	5,875.00	500.00	5,375.00
Operating Transfers to Equipment Reserve Fund	57,000.00	90,000.00	-	90,000.00
Total Expenditures	8,173,358.49	8,777,564.06	$ 13,924,170.00	$ (5,146,605.94)
Receipts Over(Under) Expenditures	57,334.38	(391,799.35)		
Unencumbered Cash, Beginning	5,620,321.60	5,677,655.98		
Unencumbered Cash, Ending	$ 5,677,655.98	$ 5,285,856.63		

LINN COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 3,111,890.68	$ 2,654,658.49	$ 2,691,614.00	$ (36,955.51)
Delinquent Tax	36,723.06	36,491.03	-	36,491.03
Motor Vehicle Tax	137,360.85	134,793.32	131,689.00	3,104.32
Recreational Vehicle Tax	-	5,690.54	5,402.00	288.54
16/20 M Vehicle Tax	-	7,234.38	7,961.00	(726.62)
Commercial Vehicle Tax	-	8,071.89	6,431.00	1,640.89
Watercraft Tax	-	2,427.21	2,357.00	70.21
Escaped Tax	-	13.16	-	13.16
In Lieu of Tax	-	-	1,423.00	(1,423.00)
Intergovernmental				
KDOT-Federal Grant	-	-	18,000.00	(18,000.00)
Other				
Reimbursed Expenses	50,348.65	41,413.28	18,000.00	23,413.28
Miscellaneous	-	1,505.20	-	1,505.20
Total Receipts	3,336,323.24	2,892,298.50	$ 2,882,877.00	$ 9,421.50
Expenditures				
Employee Benefits				
Contractual Services				
Social Security	403,259.50	438,133.01	$ 426,500.00	$ 11,633.01
Retirement	484,407.94	513,539.68	552,000.00	(38,460.32)
Workmen's Compensation	81,404.00	79,818.00	121,000.00	(41,182.00)
Unemployment Insurance	9,455.82	61,478.30	62,000.00	(521.70)
Health Insurance	1,658,796.90	1,100,085.10	1,600,000.00	(499,914.90)
Life and Cancer	15,242.29	15,189.56	19,000.00	(3,810.44)
Short Term Disability	19,832.67	29,455.78	19,500.00	9,955.78
Deferred Compensation	61,264.62	65,360.47	78,000.00	(12,639.53)
HSA Contributions	332,957.38	362,846.80	1,000.00	361,846.80
Longevity	21,275.00	22,275.00	28,000.00	(5,725.00)
Wellness	1,786.09	4,485.64	5,000.00	(514.36)
Benefits Consultants	30,000.00	30,099.00	380,000.00	(349,901.00)
Other	1,078.04	1,359.81	30,500.00	(29,140.19)
Subtotal Certified Budget			3,322,500.00	(598,373.85)
Adjustments for Qualifying Budget Credits			41,413.28	(41,413.28)
Total Expenditures	3,120,760.25	2,724,126.15	$ 3,363,913.28	$ (639,787.13)
Receipts Over(Under) Expenditures	215,562.99	168,172.35		
Unencumbered Cash, Beginning	328,452.02	544,015.01		
Unencumbered Cash, Ending	$ 544,015.01	$ 712,187.36		

LINN COUNTY, KANSAS
COMMUNITY POLICING FUND
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,052.88	1,052.88
Unencumbered Cash, Ending	$ 1,052.88	$ 1,052.88

LINN COUNTY, KANSAS
APPRAISER FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 312,764.68	$ 342,989.09	$ 347,647.00	$ (4,657.91)
Delinquent Tax	4,081.41	3,979.94	1,500.00	2,479.94
Motor Vehicle Tax	15,426.53	13,952.88	13,229.00	723.88
Recreational Vehicle Tax	-	585.31	543.00	42.31
16/20 M Vehicle Tax	-	828.17	800.00	28.17
Commercial Vehicle Tax	-	815.75	646.00	169.75
Watercraft Tax	-	243.90	237.00	6.90
Escaped Tax	-	1.59	-	1.59
In Lieu of Tax	-	-	143.00	(143.00)
Other				
Reimbursements	-	175.00		175.00
Miscellaneous	4,252.76	3,477.64	1,500.00	1,977.64
Total Receipts	336,525.38	367,049.27	$ 366,245.00	$ 804.27
Expenditures				
General Government				
Personal Services	290,397.03	324,217.85	$ 320,000.00	$ 4,217.85
Contractual Services	37,471.09	43,075.92	42,000.00	1,075.92
Commodities	9,437.20	10,303.12	8,500.00	1,803.12
Capital Outlay	2,584.12	1,207.18	27,000.00	(25,792.82)
Operating Transfers to Reappraisal Fund	15,000.00	15,000.00	-	15,000.00
Total Expenditures	354,889.44	393,804.07	$ 397,500.00	$ (3,695.93)
Receipts Over(Under) Expenditures	(18,364.06)	(26,754.80)		
Unencumbered Cash, Beginning	57,915.28	39,551.22		
Unencumbered Cash, Ending	$ 39,551.22	$ 12,796.42		

LINN COUNTY, KANSAS
REAPPRAISAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Appraiser Fund	$ 15,000.00	$ 15,000.00	$ -	$ 15,000.00
Total Receipts	15,000.00	15,000.00	$ -	$ 15,000.00
Expenditures				
General Government				
Capital Outlay	3,769.60	-	$ 51,949.00	$ (51,949.00)
Total Expenditures	3,769.60	-	$ 51,949.00	$ (51,949.00)
Receipts Over(Under) Expenditures	11,230.40	15,000.00		
Unencumbered Cash, Beginning	28,649.01	39,879.41		
Unencumbered Cash, Ending	$ 39,879.41	$ 54,879.41		

LINN COUNTY, KANSAS
RURAL FIRE DISTRICT NUMBER ONE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 554,027.86	$ 551,883.11	$ 556,884.00	$ (5,000.89)
Delinquent Tax	5,961.87	5,666.64	4,000.00	1,666.64
Motor Vehicle Tax	23,180.26	20,319.28	19,696.00	623.28
Recreational Vehicle Tax	-	792.76	813.00	(20.24)
16/20 M Vehicle Tax	-	1,508.33	1,438.00	70.33
Commercial Vehicle Tax	-	1,537.52	1,210.00	327.52
Watercraft Tax	-	315.85	301.00	14.85
Escaped Tax	-	2.89	-	2.89
In Lieu of Tax	-	-	276.00	(276.00)
Other				
Reimbursed Expenses	-	342.71	-	342.71
Prior Year Warrants Canceled	13,414.21	-	-	-
Miscellaneous	270.00	1,068.83	-	1,068.83
Total Receipts	596,854.20	583,437.92	$ 584,618.00	$ (1,180.08)
Expenditures				
Public Safety				
Personal Services	154,663.97	160,403.09	$ 199,350.00	$ (38,946.91)
Contractual Services	120,459.37	121,227.81	197,700.00	(76,472.19)
Commodities	108,505.08	103,993.45	152,500.00	(48,506.55)
Capital Outlay	31,251.71	-	42,500.00	(42,500.00)
Operating Transfers to Special Rural Fire Equipment Replacement Fund	180,000.00	100,000.00	50,000.00	50,000.00
Total Expenditures	594,880.13	485,624.35	$ 642,050.00	$ (156,425.65)
Receipts Over(Under) Expenditures	1,974.07	97,813.57		
Unencumbered Cash, Beginning	84,297.88	86,271.95		
Unencumbered Cash, Ending	$ 86,271.95	$ 184,085.52		

LINN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 3,388,404.76	$ 3,368,863.01	$ 3,415,878.00	$ (47,014.99)
Delinquent Tax	38,485.72	39,415.57	20,000.00	19,415.57
Motor Vehicle Tax	136,610.10	143,937.14	143,415.00	522.14
Recreational Vehicle Tax	-	6,102.85	5,883.00	219.85
16/20 M Vehicle Tax	-	7,167.44	8,669.00	(1,501.56)
Commercial Vehicle Tax	-	8,758.59	7,004.00	1,754.59
Watercraft Tax	-	2,643.55	2,567.00	76.55
Escaped Tax	-	14.52	-	14.52
In Lieu of Tax	-	-	1,550.00	(1,550.00)
Intergovernmental				
Special City and County Aid	560,714.77	525,138.11	486,554.00	38,584.11
County Equalization Aid	-	11,586.01	-	11,586.01
DOT Connecting Links	87,259.00	89,673.77	-	89,673.77
FEMA - Federal	311,445.95	-	-	-
FEMA - State	37,390.32	-	-	-
Use of Money and Property				
Sale of Equipment	-	21,270.00	-	21,270.00
Other				
Sales	8,050.19	10,977.54	3,000.00	7,977.54
Dust Control	59,166.06	30,545.40	20,000.00	10,545.40
Reimbursed Expenses	74,389.80	80,156.56	5,000.00	75,156.56
Prior Year Warrants Cancelled	676.64	-	-	-
Miscellaneous	5,620.71	9,503.40	1,500.00	8,003.40
Total Receipts	4,708,214.02	4,355,753.46	$ 4,121,020.00	$ 234,733.46
Expenditures				
Streets and Highways				
Personal Services	1,073,231.19	1,049,231.06	$ 1,170,500.00	$ (121,268.94)
Contractual Services	159,838.21	223,036.51	500,000.00	(276,963.49)
Commodities	2,237,476.62	2,436,306.56	2,491,573.00	(55,266.44)
Capital Outlay	46,168.71	240,800.64	505,000.00	(264,199.36)
Operating Transfers to:				
Special Road and Bridge Fund	288,000.00	300,000.00	-	300,000.00
Special Machinery Fund	200,000.00	300,000.00	-	300,000.00
Total Expenditures	4,004,714.73	4,549,374.77	$ 4,667,073.00	$ (117,698.23)
Receipts Over(Under) Expenditures	703,499.29	(193,621.31)		
Unencumbered Cash, Beginning	371,144.60	1,074,643.89		
Unencumbered Cash, Ending	$ 1,074,643.89	$ 881,022.58		

LINN COUNTY, KANSAS
LINN COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
911 Telephone tax	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Public Safety				
Contractual	-	-	$ 249.00	$ (249.00)
Total Expenditures	-	-	$ 249.00	$ (249.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	249.32	249.32		
Unencumbered Cash, Ending	$ 249.32	$ 249.32		

LINN COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from:		
General Fund	$ 57,000.00	$ 90,000.00
Elderly Fund	5,000.00	-
Total Receipts	62,000.00	90,000.00
Expenditures		
Health and Welfare		
Capital Outlay	5,000.00	98,739.69
Total Expenditures	5,000.00	98,739.69
Receipts Over(Under) Expenditures	57,000.00	(8,739.69)
Unencumbered Cash, Beginning	675,866.50	732,866.50
Unencumbered Cash, Ending	$ 732,866.50	$ 724,126.81

LINN COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	$ 288,000.00	$ 300,000.00
Total Receipts	288,000.00	300,000.00
Expenditures		
Streets and Highways Capital Outlay	-	146,381.00
Total Expenditures	-	146,381.00
Receipts Over(Under) Expenditures	288,000.00	153,619.00
Unencumbered Cash, Beginning	828,922.49	1,116,922.49
Unencumbered Cash, Ending	$ 1,116,922.49	$ 1,270,541.49

LINN COUNTY, KANSAS
NOXIOUS WEED ERADICATION CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Agriculture		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	52,528.41	52,528.41
Unencumbered Cash, Ending	$ 52,528.41	$ 52,528.41

LINN COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Road and Bridge Fund	$ 200,000.00	$ 300,000.00
Total Receipts	200,000.00	300,000.00
Expenditures		
Streets and Highways Capital Outlay	224,507.00	-
Total Expenditures	224,507.00	-
Receipts Over(Under) Expenditures	(24,507.00)	300,000.00
Unencumbered Cash, Beginning	1,004,232.90	979,725.90
Unencumbered Cash, Ending	$ 979,725.90	$ 1,279,725.90

LINN COUNTY, KANSAS
SPECIAL VEHICLE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	582.14	582.14
Unencumbered Cash, Ending	$ 582.14	$ 582.14

LINN COUNTY, KANSAS
HEALTH CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Reimbursed expenses	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	20,000.00	20,000.00
Unencumbered Cash, Ending	$ 20,000.00	$ 20,000.00

LINN COUNTY, KANSAS
911 TELEPHONE TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
911 Telephone Tax	$ 84,363.84	$ 76,059.72	$ 75,000.00	$ 1,059.72
Total Receipts	84,363.84	76,059.72	$ 75,000.00	$ 1,059.72
Expenditures				
Public Safety				
Contractual Seervices	8,566.58	30,618.11	$ 25,000.00	$ 5,618.11
Capital Outlay	114,489.72	98.24	190,000.00	(189,901.76)
Total Expenditures	123,056.30	30,716.35	$ 215,000.00	$ (184,283.65)
Receipts Over(Under) Expenditures	(38,692.46)	45,343.37		
Unencumbered Cash, Beginning	199,743.89	161,051.43		
Unencumbered Cash, Ending	$ 161,051.43	$ 206,394.80		

LINN COUNTY, KANSAS
SPECIAL FIRE EQUIPMENT REPLACEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Rural Fire District Number One Fund	$ 180,000.00	$ 100,000.00
Total Receipts	180,000.00	100,000.00
Expenditures		
Public Safety		
Capital Outlay	512,246.00	4,394.59
Total Expenditures	512,246.00	4,394.59
Receipts Over(Under) Expenditures	(332,246.00)	95,605.41
Unencumbered Cash, Beginning	757,324.79	425,078.79
Unencumbered Cash, Ending	$ 425,078.79	$ 520,684.20

LINN COUNTY, KANSAS
DARE AND SCHOOL RESOURCE OFFICER GRANTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other				
Miscellaneous	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Public Safety				
Commodities	-	-	$ 906.00	$ (906.00)
Total Expenditures	-	-	$ 906.00	$ (906.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	1,406.46	1,406.46		
Unencumbered Cash, Ending	$ 1,406.46	$ 1,406.46		

LINN COUNTY, KANSAS
COUNTY HEALTH DEPARTMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 187,545.87	$ 164,606.71	$ 166,830.00	$ (2,223.29)
Delinquent Tax	1,536.53	1,889.84	2,218.00	(328.16)
Motor Vehicle Tax	5,503.88	7,659.47	8,141.00	(481.53)
Recreational Vehicle Tax	-	327.72	328.00	(0.28)
16/20 M Vehicle Tax	-	318.47	-	318.47
Commercial Vehicle Tax	-	481.78	-	481.78
Watercraft Tax	-	146.52	-	146.52
Escaped Tax	-	0.68	-	0.68
Intergovernmental				
Federal Grants	175,370.50	295,569.46	260,236.00	35,333.46
State Grants	18,999.00	26,867.00	-	26,867.00
Services Provided				
Patient Fees	5,294.07	8,593.64	60,829.00	(52,235.36)
Other				
Miscellaneous	-	1,051.11	1,052.00	(0.89)
Reimbursed Expenses-COVID	6.39	-	-	-
Reimbursed Expenses	58,064.16	750.63	-	750.63
Total Receipts	452,320.40	508,263.03	$ 499,634.00	$ 8,629.03
Expenditures				
Public Health				
Personal Services	264,624.67	303,770.32	$ 310,000.00	$ (6,229.68)
Contractual Services	42,321.73	105,622.21	80,000.00	25,622.21
Commodities	74,752.07	51,713.56	70,000.00	(18,286.44)
Capital Outlay	27,148.09	-	40,000.00	(40,000.00)
Subtotal Certified Budget			500,000.00	(38,893.91)
Adjustment for Qualifying Budget Credits			322,436.46	(322,436.46)
Total Expenditures	408,846.56	461,106.09	$ 822,436.46	$ (361,330.37)
Receipts Over(Under) Expenditures	43,473.84	47,156.94		
Unencumbered Cash, Beginning	219,308.26	262,782.10		
Unencumbered Cash, Ending	$ 262,782.10	$ 309,939.04		

LINN COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses and Fees		
Technology Fees	$ 20,938.00	$ 17,844.00
Use of Money and Property		
Interest on Investments	14.22	9.83
Total Receipts	20,952.22	17,853.83
Expenditures		
General Government		
Capital Outlay	26,752.33	13,623.96
Total Expenditures	26,752.33	13,623.96
Receipts Over(Under) Expenditures	(5,800.11)	4,229.87
Unencumbered Cash, Beginning	10,059.93	4,259.82
Unencumbered Cash, Ending	$ 4,259.82	$ 8,489.69

LINN COUNTY, KANSAS
CLERKS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses and Fees		
Technology Fees	$ 5,234.50	$ 4,461.00
Total Receipts	5,234.50	4,461.00
Expenditures		
General Government		
Capital Outlay	1,675.88	2,275.61
Total Expenditures	1,675.88	2,275.61
Receipts Over(Under) Expenditures	3,558.62	2,185.39
Unencumbered Cash, Beginning	7,074.65	10,633.27
Unencumbered Cash, Ending	$ 10,633.27	$ 12,818.66

LINN COUNTY, KANSAS
TREASURERS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses and Fees		
Technology Fees	$ 5,234.50	$ 4,461.00
Total Receipts	5,234.50	4,461.00
Expenditures		
General Government		
Capital Outlay	6,000.00	6,798.00
Total Expenditures	6,000.00	6,798.00
Receipts Over(Under) Expenditures	(765.50)	(2,337.00)
Unencumbered Cash, Beginning	10,883.27	10,117.77
Unencumbered Cash, Ending	$ 10,117.77	$ 7,780.77

LINN COUNTY, KANSAS
SPECIAL ALCOHOL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcohol Liquor Tax	$ 1,592.20	$ 2,590.12	$ 978.00	$ 1,612.12
Total Receipts	1,592.20	2,590.12	$ 978.00	$ 1,612.12
Expenditures				
Health				
Contractual Services	1,400.00	1,500.00	$ 1,500.00	$ -
Total Expenditures	1,400.00	1,500.00	$ 1,500.00	$ -
Receipts Over(Under) Expenditures	192.20	1,090.12		
Unencumbered Cash, Beginning	380.22	572.42		
Unencumbered Cash, Ending	$ 572.42	$ 1,662.54		

LINN COUNTY, KANSAS
ARPA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 942,347.00	$ 992,347.00
Total Receipts	942,347.00	992,347.00
Expenditures		
Public Health		
Contractual Services	9,498.44	522,000.00
Commodities	2,965.78	-
Capital Outlay	6,380.78	-
Total Expenditures	18,845.00	522,000.00
Receipts Over(Under) Expenditures	923,502.00	470,347.00
Unencumbered Cash, Beginning	-	923,502.00
Unencumbered Cash, Ending	$ 923,502.00	$ 1,393,849.00

LINN COUNTY, KANSAS
ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 137,261.19	$ 81,184.27	$ 82,264.00	$ (1,079.73)
Delinquent Tax	1,293.25	1,333.92	-	1,333.92
Motor Vehicle Tax	3,763.73	5,498.67	5,813.00	(314.33)
Recreational Vehicle Tax	-	236.32	238.00	(1.68)
16/20 M Vehicle Tax	-	206.67	351.00	(144.33)
Commercial Vehicle Tax	-	351.35	284.00	67.35
Watercraft Tax	-	107.21	104.00	3.21
Escaped Tax	-	0.38	-	0.38
In Lieu of Tax	-	-	63.00	(63.00)
Intergovernmental				
Transportation Grants-Federal	83,942.15	64,786.30	44,131.00	20,655.30
Transportation Grants-State	-	9,828.39	-	9,828.39
Other				
Rents	1,601.00	1,630.00	800.00	830.00
Donations	14,967.43	8,103.00	7,500.00	603.00
Reimbursed Expenses	562.88	86.32	-	86.32
Total Receipts	243,391.63	173,352.80	$ 141,548.00	$ 31,804.80
Expenditures				
Health and Welfare				
Personal Services	49,987.23	77,656.51	$ 85,529.00	$ (7,872.49)
Contractual Services	60,354.41	94,473.70	105,800.00	(11,326.30)
Commodities	28,384.35	44,897.78	33,500.00	11,397.78
Capital Outlay	-	1,785.98	20,000.00	(18,214.02)
Operating Transfers to Equipment Reserve Fund	5,000.00	-	-	-
Total Expenditures	143,725.99	218,813.97	$ 244,829.00	$ (26,015.03)
Receipts Over(Under) Expenditures	99,665.64	(45,461.17)		
Unencumbered Cash, Beginning	131,100.92	230,766.56		
Unencumbered Cash, Ending	$ 230,766.56	$ 185,305.39		

LINN COUNTY, KANSAS
ECONOMIC DEVELOPMENT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 96,269.67	$ -
Local Grants	-	1,500.00
Total Receipts	96,269.67	1,500.00
Expenditures		
Public Safety		
Contractual Services	96,519.67	-
Commodities	-	15.38
Total Expenditures	96,519.67	15.38
Receipts Over(Under) Expenditures	(250.00)	1,484.62
Unencumbered Cash, Beginning	22,842.89	22,592.89
Unencumbered Cash, Ending	$ 22,592.89	$ 24,077.51

LINN COUNTY, KANSAS
ZONING LEPP GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	891.93	891.93
Unencumbered Cash, Ending	$ 891.93	$ 891.93

LINN COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local alcohol liquor tax	$ 917.26	$ 1,354.77	$ 511.00	$ 843.77
Total Receipts	917.26	1,354.77	$ 511.00	$ 843.77
Expenditures				
Culture and Recreation				
Contractual Services	600.00	600.00	$ 600.00	$ -
Total Expenditures	600.00	600.00	$ 600.00	$ -
Receipts Over(Under) Expenditures	317.26	754.77		
Unencumbered Cash, Beginning	238.33	555.59		
Unencumbered Cash, Ending	$ 555.59	$ 1,310.36		

LINN COUNTY, KANSAS
SEWER DISTRICT NUMBER ONE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Special Sewer Assessments				
Received Directly by the County	$ 8,090.00	$ 11,030.51	$ 14,000.00	$ (2,969.49)
Distributed by the County	978.00	-	5,000.00	(5,000.00)
Delinquent Distributed by County	1,440.00	-	1,500.00	(1,500.00)
Total Receipts	10,508.00	11,030.51	$ 20,500.00	$ (9,469.49)
Expenditures				
Health and Welfare				
Contractual Services	1,379.23	3,819.16	$ 10,000.00	$ (6,180.84)
Commodities	394.87	1,432.29	5,000.00	(3,567.71)
Capital Outlay	699.99	505.39	50,000.00	(49,494.61)
Total Expenditures	2,474.09	5,756.84	$ 65,000.00	$ (59,243.16)
Receipts Over(Under) Expenditures	8,033.91	5,273.67		
Unencumbered Cash, Beginning	88,478.99	96,512.90		
Unencumbered Cash, Ending	$ 96,512.90	$ 101,786.57		

LINN COUNTY, KANSAS
FAIR ASSOCIATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 121,606.92	$ 56,478.57	$ 57,099.00	$ (620.43)
Delinquent Tax	1,638.40	1,426.23	-	1,426.23
Motor Vehicle Tax	6,153.53	5,463.98	5,150.00	313.98
Recreational Vehicle Tax	-	228.86	211.00	17.86
16/20 M Vehicle Tax	-	331.71	311.00	20.71
Commercial Vehicle Tax	-	317.61	251.00	66.61
Watercraft Tax	-	94.83	92.00	2.83
Escaped Tax	-	0.47	-	0.47
In Lieu of Tax	-	-	56.00	(56.00)
Total Receipts	129,398.85	64,342.26	$ 63,170.00	$ 1,172.26
Expenditures				
Linn Co Fair Association				
Contractual Services	37,100.00	-	$ -	$ -
Capital Outlay	86,900.00	68,000.00	68,000.00	-
Total Expenditures	124,000.00	68,000.00	$ 68,000.00	$ -
Receipts Over(Under) Expenditures	5,398.85	(3,657.74)		
Unencumbered Cash, Beginning	87.78	5,486.63		
Unencumbered Cash, Ending	$ 5,486.63	$ 1,828.89		

LINN COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 1,925.00
License, Fees, and Permits		
Officer Fees	108,743.41	103,834.75
Total Receipts	108,743.41	105,759.75
Expenditures		
Public Safety		
Personal Services	92,785.49	89,322.55
Contractual Services	7,101.06	10,257.73
Commodities	2,595.80	5,857.06
Operating Transfers to		
General Fund	5,639.06	7,442.13
Total Expenditures	108,121.41	112,879.47
Receipts Over(Under) Expenditures	622.00	(7,119.72)
Unencumbered Cash, Beginning	5,639.06	6,261.06
Unencumbered Cash, Ending	$ 6,261.06	$ (858.66)

LINN COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Sales Tax	$ 1,246,771.78	$ 1,302,028.54	$ 1,100,000.00	$ 202,028.54
Other				
Miscellaneous	23.80	(329.05)	-	
Total Cash Receipts	1,246,795.58	1,301,699.49	$ 1,100,000.00	$ 202,028.54
Expenditures				
Debt Service				
Bond Principal	300,000.00	315,000.00	$ 315,000.00	$ -
Bond Interest	613,531.26	598,156.26	598,156.00	0.26
Total Expenditures	913,531.26	913,156.26	$ 913,156.00	$ 0.26
Receipts Over(Under) Expenditures	333,264.32	388,543.23		
Unencumbered Cash, Beginning	605,806.54	939,070.86		
Unencumbered Cash, Ending	$ 939,070.86	1,327,614.09		

LINN COUNTY, KANSAS
JAIL CONSTRUCTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 111,436.14	$ 1,206.69
Other		
Reimbursed Expense	-	101,154.33
Total Cash Receipts	111,436.14	102,361.02
Expenditures		
Public Safety		
Capital Outlay	111,436.14	102,361.02
Total Expenditures	111,436.14	102,361.02
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

LINN COUNTY, KANSAS
LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 30,957.04	$ 5,505.00
VIN Inspections	-	11,780.00
Total Cash Receipts	30,957.04	17,285.00
Expenditures		
Public Safety		
Commodities	-	599.42
Capital Outlay	20,448.74	-
Total Expenditures	20,448.74	599.42
Receipts Over(Under) Expenditures	10,508.30	16,685.58
Unencumbered Cash, Beginning	35,098.75	45,607.05
Unencumbered Cash, Ending	$ 45,607.05	$ 62,292.63

LINN COUNTY, KANSAS
SHERIFF SEIZURE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,000.00	$ -
Total Cash Receipts	1,000.00	-
Expenditures		
Public Safety		
Commodities	-	710.00
Total Expenditures	-	710.00
Receipts Over(Under) Expenditures	1,000.00	(710.00)
Unencumbered Cash, Beginning	3,432.40	4,432.40
Unencumbered Cash, Ending	$ 4,432.40	$ 3,722.40

LINN COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Cash Receipts	-	-
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,519.36	3,519.36
Unencumbered Cash, Ending	$ 3,519.36	$ 3,519.36

LINN COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,135.40	$ 858.70
Total Cash Receipts	1,135.40	858.70
Expenditures		
Public Safety		
Commodities	552.15	464.97
Total Expenditures	552.15	464.97
Receipts Over(Under) Expenditures	583.25	393.73
Unencumbered Cash, Beginning	5,606.41	6,189.66
Unencumbered Cash, Ending	$ 6,189.66	$ 6,583.39

LINN COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities				
Blue Mound - General	$ -	$ 57,885.46	$ 57,885.46	$ -
La Cygne - General	-	580,456.90	580,456.90	-
La Cygne - Special Weed	-	1,892.50	1,892.50	-
La Cygne - Special Utility	-	1,643.91	1,643.91	-
Mound City - General	-	390,709.02	390,709.02	-
Parker - General	-	50,968.05	50,968.05	-
Pleasanton - General	-	423,963.53	423,963.53	-
Pleasanton - Special Weed	-	2,218.60	2,218.60	-
Pleasanton - Library	-	55.47	55.47	-
Pleasanton - Streets	-	224,009.29	224,009.29	-
Prescott - General	-	14,801.85	14,801.85	-
Prescott - Library	-	32.74	32.74	-
Linn Valley - General	-	578,709.77	578,709.77	-
Linn Valley - Speical Utility	-	1,840.75	1,840.75	-
Subtotal Cities	-	2,329,187.84	2,329,187.84	-
Schools				
USD #344 - General	-	357,125.78	357,125.78	-
USD #344 - Capital Outlay	-	173,112.64	173,112.64	-
USD #344 - Bond & Interest	-	540,841.41	540,841.41	-
USD #344 - Supplemental Gen	-	376,952.54	376,952.54	-
USD #346 - General	8.04	1,104,472.70	1,104,314.90	165.84
USD #346 - Capital Outlay	-	508,715.42	508,715.42	-
USD #346 - Bond & Interest	-	701,667.68	701,667.68	-
USD #346 - Supplemental Gen	-	1,264,993.90	1,264,993.90	-
USD #362 - General	16.81	3,991,518.89	3,991,129.69	406.01
USD #362 - Capital Outlay	-	1,706,982.96	1,706,982.96	-
USD #362 - Bond & Interest	-	1,083,960.94	1,083,960.94	-
USD #362 - Supplemental Gen	-	2,385,825.67	2,385,825.67	-
USD #365 - General	-	1,397.27	1,397.27	-
USD #365 - Capital Outlay	(0.01)	736.53	736.52	-
USD #365 - Bond & Interest	-	803.41	803.41	-
USD #365 - Supplemental Gen	-	1,705.32	1,705.32	-
Subtotal Schools	24.84	14,200,813.06	14,200,266.05	571.85
Townships				
Blue Mount Township	-	14,392.90	14,392.90	-
Centerville Township	-	8,749.98	8,749.98	-
Centerville Township Cemetery	-	15,449.19	15,449.19	-
Centerville Township Park	-	1,865.30	1,865.30	-
Liberty Township	-	1,560.99	1,560.99	-
Lincoln Township	-	33,361.21	33,361.21	-
Lincoln Township Park	-	52,122.23	52,122.23	-
Mound City Township	-	1,659.68	1,659.68	-
Paris Township	-	9,906.56	9,906.56	-
Potosi Township	-	312.22	312.22	-
Potosi Township Cemetery	-	22,939.51	22,939.51	-
Scott Township	-	3,525.66	3,525.66	-
Sheridan Township	-	8,199.56	8,199.56	-
Stanton Township	-	422.84	422.84	-
Valley Township	-	1,424.95	1,424.95	-
Valley Township Hall	-	4,642.42	4,642.42	-
Subtotal Townships	-	180,535.20	180,535.20	-

LINN COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cemetery Districts				
Cemetery District No. 1	$ -	$ 11,333.98	$ 11,333.98	$ -
Cemetery District No. 3	-	23,488.61	23,488.61	-
Cemetery District No. 4	-	15,765.71	15,765.71	-
Cemetery District No. 5	-	9,602.42	9,602.42	-
Mound City Cemetery	-	22,005.22	22,005.22	-
Subtotal Cemetery Districts	-	82,195.94	82,195.94	-
Libraries				
SEK Library - General	-	117,752.07	117,752.07	-
SEK Library - Employee Benefit	-	8,024.29	8,024.29	-
Library District No. 1	-	88,458.89	88,458.89	-
Library District No. 1 - Employe	-	0.03	0.03	-
Library District No. 2	-	546,678.41	546,678.41	-
Library District No. 3	-	37,170.40	37,170.40	-
Library District No. 4	-	221,545.74	221,545.74	-
Library District No. 5	-	160,765.77	160,765.77	-
Library District No. 6	-	40,243.75	40,243.75	-
Subtotal Libraries	-	1,220,639.35	1,220,639.35	-
Hospital Districts				
Hospital District No. 1	-	136.51	136.51	-
Lincoln-Scott Hospital District	-	114,255.19	114,255.19	-
Subtotal Hospital Districts	-	114,391.70	114,391.70	-
Light Districts				
Centerville Light District	-	530.53	530.53	-
Subtotal Light Districts	-	530.53	530.53	-
Extension Districts				
Extension District No. 16	-	227,095.11	227,095.11	-
Subtotal Extension Districts	-	227,095.11	227,095.11	-
Watershed Districts				
Watershed District No. 90	(0.01)	80.74	80.73	-
Subtotal Watershed Districts	(0.01)	80.74	80.73	-
Total Subdivision Funds	$ 24.83	$ 18,355,469.47	$ 18,354,922.45	$ 571.85
State Funds:				
State Educational Building	$ -	$ 298,809.10	$ 298,809.10	$ -
State Institutional Building	-	149,404.53	149,404.53	-
Total State Funds	$ -	$ 448,213.63	$ 448,213.63	$ -

LINN COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	$ 153,211.68	$ 6,011,786.30	$ 6,000,094.20	$ 164,903.78
County Attorney Bad Check Trus	8,106.89	80.00	-	8,186.89
Motor Vehicle Sales Tax	175,269.77	1,081,086.74	1,184,685.51	71,671.00
Game and Fish Licenses	-	1,584.00	1,584.00	-
Bad Checks	393.24	7,094.72	8,530.48	(1,042.52)
Motor Vehicle License Fee	(366.12)	809,336.46	809,340.97	(370.63)
Heritage Trust	2,880.00	8,922.00	10,145.00	1,657.00
State Drivers License Fee	403.50	43,070.50	42,698.50	775.50
Register of Deeds	18,594.15	128,072.83	140,526.84	6,140.14
County Sheriff	12,025.27	85,622.96	67,314.77	30,333.46
Park Manager	24,183.13	297,924.61	305,904.70	16,203.04
Solid Waste	16,296.84	145,562.45	161,758.29	101.00
Airport	768.14	24,789.22	24,976.46	580.90
Law Library	51,328.74	4,783.31	1,392.88	54,719.17
Total Other Agency Funds	$ 463,095.23	$ 8,649,716.10	$ 8,758,952.60	$ 353,858.73
Distributable Funds:				
Current Taxes	$ 17,955,901.88	$ 32,618,954.56	$ 31,749,983.86	$ 18,824,872.58
Escaped Taxes	-	134.30	134.30	-
Real Estate Redemptions	157,392.20	444,485.71	416,953.73	184,924.18
Prior Year Personal Property	2,750.12	-	943.88	1,806.24
Delinquent Personal Property	-	37,323.86	37,323.86	-
Motor Vehicle Personal Tax	339,798.41	1,460,924.78	1,471,818.51	328,904.68
Recreational Vehicle Tax	10,418.18	58,310.91	57,968.44	10,760.65
Tax Foreclosure	234,431.21	117,274.05	21,850.79	329,854.47
Total Distributable Funds	$ 18,700,692.00	$ 34,737,408.17	$ 33,756,977.37	$ 19,681,122.80
Total Agency Funds	$ 19,163,812.06	$ 62,190,807.37	$ 61,319,066.05	$ 20,035,553.38

LINN COUNTY, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Passed through State of Kansas Department of Health and Environment					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	SFY 2022	10.557	$ -	$ 12,696.00	$ 38,728.00
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	SFY 2023	10.557	-	41,579.00	40,564.00
		TOTAL 10.557	-	54,275.00	79,292.00
Total U.S. Department of Agriculture			-	54,275.00	79,292.00
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through East Central Kansas Coordinated Transit Council, Inc					
Formula Grants for Other Than Urbanized Areas - Operating - COVID-19	PT-1105-22	20.509	-	15,730.43	5,383.60
Formula Grants for Other Than Urbanized Areas - Operating	PT-1105-22	20.509	-	9,921.69	9,921.69
Formula Grants for Other Than Urbanized Areas - Operating	PT-1105-23	20.509	-	14,649.29	21,630.11
Formula Grants for Other Than Urbanized Areas - Administration - COVID-19	PT-1105-22	20.509	-	6,282.99	1,939.83
Formula Grants for Other Than Urbanized Areas - Administration	PT-1105-22	20.509	-	9,447.46	9,447.46
Formula Grants for Other Than Urbanized Areas - Administration	PT-1105-23	20.509	-	8,754.44	12,998.20
		TOTAL 20.509	-	64,786.30	61,320.89
Passed through State of Kansas Department of Transportation					
Highway Safety Cluster					
State and Community Highway Safety	PT-1230-22	20.600	-	2,351.96	2,351.96
Highway Safety Cluster Total			-	2,351.96	2,351.96
Total U.S. Department of Transportation			-	67,138.26	63,672.85
U.S. DEPARTMENT OF THE TREASURY					
Direct Grant					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	N/A	21.027	-	942,347.00	522,000.00
Local Assistance and Tribal Consistency Fund	N/A	21.032	-	50,000.00	-
Total U.S. Department of the Treasury			-	992,347.00	522,000.00
U.S. DEPARTMENT OF JUSTICE					
Passed through State of Kansas Attorney General					
Equitable Sharing Program	DARE-SRO	16.922	-	200.00	500.00
Total U.S. Department of Justice			-	200.00	500.00

LINN COUNTY, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through State of Kansas Department of Health and Environment					
Public Health Emergency Preparedness	SFY 2022	93.069	$ -	$ 3,366.00	$ 3,366.00
Public Health Emergency Preparedness	SFY 2023	93.069	-	10,178.00	10,178.00
		TOTAL 93.069	-	13,544.00	13,544.00
Passed through State of Kansas Department of Health and Environment					
Immunization Cooperative Agreements	SFY 2022	93.268	-	1,820.00	1,820.00
Immunization Cooperative Agreements - COVID-19	SFY 2022	93.268	-	31,243.00	31,243.00
Immunization Cooperative Agreements - COVID-19	SFY 2023	93.268	-	28,857.00	28,857.00
		TOTAL 93.268	-	61,920.00	61,920.00
Epidemiology and Laboratory Capacity for Infectious Diseases - COVID-19	SFY 2022	93.323	-	72,096.22	72,096.22
Epidemiology and Laboratory Capacity for Infectious Diseases - COVID-19	SFY 2022	93.323	-	80,632.24	80,632.24
		TOTAL 93.323	-	152,728.46	152,728.46
Preventative Health and Health Services Block Grant	SFY 2022	93.991	-	4,955.00	4,955.00
Maternal and Child Health Services Block Grant to the States	FFY22	93.994	-	4,267.00	4,267.00
Maternal and Child Health Services Block Grant to the States	FFY23	93.994	-	3,880.00	3,880.00
		TOTAL 93.994	-	8,147.00	8,147.00
Total U.S. Department of Health and Human Services			-	241,294.46	241,294.46
TOTAL FEDERAL AWARDS			$ -	$ 1,355,254.72	$ 906,759.31

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

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

NOTE B --INDIRECT COST RATE

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

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

Board of County Commissioners
Linn County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Linn County, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement, which collectively comprise Linn County, Kansas' basic financial statement, and have issued our report thereon dated November 30, 2023.

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

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

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

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

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

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 30, 2023

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

Board of County Commissioners
Linn County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Linn County, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Linn County, Kansas' major federal programs for the year ended December 31, 2022. Linn County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Linn County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Linn County, Kansas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Linn County, Kansas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Linn County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Linn County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Linn County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

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

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 30, 2023

LINN COUNTY, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statement:

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

Internal Control over Financial Reporting:

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

Federal Awards:

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

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

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

Identification of major programs:

U.S. DEPARTMENT OF THE TREASURY
Coronavirus State and Local Fiscal Recovery Funds CFDA No. 21.027

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

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

II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

LINN COUNTY, KANSAS

Schedule of Prior Audit Findings
For the Year Ended December 31, 2022

NONE