MONTGOMERY COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2022

MONTGOMERY 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
Montgomery County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Montgomery 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 Montgomery 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 Montgomery 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 Montgomery 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.

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, the schedule of receipts and disbursements – agency funds – regulatory basis, and reconciliation of the 2021 tax roll (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The 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**.**

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Montgomery County, Kansas, as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated August 15, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) 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. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information 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. In our opinion, the 2021 comparative information is 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 August 2, 2023 on our consideration of Montgomery 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 Montgomery 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 Montgomery County, Kansas' internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 2, 2023

MONTGOMERY COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
General	$ 6,683,121.06	$ 9,735,892.46	$ 9,391,832.42	$ 7,027,181.10	$ 491,083.66	$ 7,518,264.76
Special Purpose:						
Ambulance	29.27	525,464.68	482,440.53	43,053.42	-	43,053.42
Economic Development	8.80	157,733.64	157,734.19	8.25	-	8.25
Employee Benefits	2,692,850.89	6,830,980.19	6,929,569.52	2,594,261.56	178,744.56	2,773,006.12
Health	487,097.52	668,959.04	772,752.68	383,303.88	21,929.59	405,233.47
Mental Health	4.32	77,326.85	77,325.88	5.29	-	5.29
Intellectual Disability	2.76	49,169.67	49,169.85	2.58	-	2.58
Noxious Weed	22,005.04	224,558.88	204,039.68	42,524.24	4,106.62	46,630.86
Road and Bridge	368,123.21	5,415,476.32	5,324,982.43	458,617.10	479,761.26	938,378.36
Rural Fire District No. 1	71,324.47	555,675.35	525,384.18	101,615.64	20,950.75	122,566.39
Rural Fire Employee Benefits	29,795.20	3,319.35	3,158.66	29,955.89	-	29,955.89
Service Program for the Elderly	257,072.31	170,531.24	148,793.00	278,810.55	-	278,810.55
Special Alcohol Program	6,897.52	19,562.76	17,883.86	8,576.42	-	8,576.42
Special Bridge	1,201,301.12	791,162.94	695,111.60	1,297,352.46	245,320.46	1,542,672.92
Special Liability	19,359.08	19,276.32	-	38,635.40	-	38,635.40
Special Park and Recreation	4,479.30	19,562.76	17,065.64	6,976.42	-	6,976.42
Tourism and Convention Promotion	-	348,398.00	348,398.00	-	-	-
Special Equipment Reserve	10,371.09	-	-	10,371.09	-	10,371.09
Risk Management Reserve	451,667.94	-	-	451,667.94	-	451,667.94
Special Noxious Weed	120,524.72	40,000.00	-	160,524.72	-	160,524.72
Special Highway	1,153,816.22	248,035.87	506,164.70	895,687.39	-	895,687.39
Special Machinery	628,252.40	30,000.00	80,973.50	577,278.90	-	577,278.90
Special Rural Fire Equipment	201,970.88	25,000.00	40,200.00	186,770.88	-	186,770.88
Sewer District No. 1	13,315.88	-	-	13,315.88	-	13,315.88
Sewer District No. 2	52,959.40	8,028.46	16,056.92	44,930.94	-	44,930.94
Sewer District No. 5 Special Assessments	1,230.90	2,058.10	2,272.60	1,016.40	-	1,016.40
Emergency Telephone Service	283.60	-	-	283.60	-	283.60
Motor Vehicle Operating	14,229.21	254,241.05	271,258.03	(2,787.77)	196,626.85	193,839.08
County Treasurer's Technology	7,381.15	7,884.52	11,123.62	4,142.05	-	4,142.05
Conceal and Carry Permit Fees	8,249.11	617.50	551.87	8,314.74	-	8,314.74
Register of Deeds Technology	54,277.69	31,632.46	53,206.42	32,703.73	-	32,703.73
County Clerk's Technology	11,349.17	9,609.73	3,593.10	17,365.80	-	17,365.80
Community Corrections Grant	146,478.45	555,136.74	407,916.59	293,698.60	11,773.37	305,471.97
D.A.R.E. Grant	19.32	-	-	19.32	-	19.32
Victim Witness Program	162.17	-	-	162.17	-	162.17
Indigent Inmates - DOC	919.60	-	-	919.60	-	919.60
CDBG Micro Loan	34,920.72	31,090.91	-	66,011.63	-	66,011.63

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

MONTGOMERY COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
Special Purpose Funds:						
FEMA - Flood Buyout	$ 6,035.32	$ -	$ -	$ 6,035.32	$ -	$ 6,035.32
HMTA Grant	124.25	-	-	124.25	-	124.25
FEMA Grant	19,053.49	-	-	19,053.49	-	19,053.49
EDA Grant	1,176.42	-	-	1,176.42	-	1,176.42
CDBG - Rural Water District	1.00	-	-	1.00	-	1.00
Emergency Preparedness Planning Grant	12,500.96	63,850.00	21,129.74	55,221.22	-	55,221.22
Juvenile Justice Authority	498.45	-	-	498.45	-	498.45
JJA - Case Management	16,782.35	70,832.16	70,939.17	16,675.34	987.74	17,663.08
JJA - Juvenile Intake/Assessment	18,284.03	293,932.35	263,028.47	49,187.91	8,406.36	57,594.27
JJA - Juvenile Intensive Supervision	32,505.65	170,851.54	184,230.02	19,127.17	4,009.14	23,136.31
JJA - Juvenile Immediate Intervention	30,610.20	65,755.19	61,929.00	34,436.39	1,194.44	35,630.83
JJA - Juvenile Day Reporting	41,109.59	10,069.25	40,476.81	10,702.03	955.55	11,657.58
JJA - Juvenile Adolescent Treatment	-	26,852.86	26,852.86	-	-	-
JJA - Juvenile Program Specialist	44,206.29	39,341.98	30,513.22	53,035.05	1,433.33	54,468.38
JJA - Juvenile In Home Therapy	35,892.75	11,964.25	-	47,857.00	-	47,857.00
Coronavirus Relief Grant	3,060,601.05	3,091,205.00	2,098,537.50	4,053,268.55	21,293.32	4,074,561.87
Other Grants	(1,034.32)	12,381.60	9,548.52	1,798.76	-	1,798.76
Bond and Interest Funds:						
Sewer District No. 4 Bond and Interest	3,006.33	20.98	-	3,027.31	-	3,027.31
No Fund Warrants	15,441.85	11.79	-	15,453.64	-	15,453.64
Capital Projects Fund:						
Judicial Center Capital Project	62,218.64	-	-	62,218.64	-	62,218.64
Business Funds:						
Solid Waste	55,529.37	-	-	55,529.37	-	55,529.37
Trust Funds:						
Prosecuting Attorney Training	4,636.26	3,470.81	-	8,107.07	-	8,107.07
Special Law Enforcement Trust	39,751.82	45,145.80	31,994.57	52,903.05	-	52,903.05
Registered Offenders Fees	32,664.48	48,667.00	19,814.27	61,517.21	-	61,517.21
VIN Fees	81,506.49	36,540.86	9,457.42	108,589.93	-	108,589.93
Diversion Fees	15,532.53	16,205.22	-	31,737.75	-	31,737.75
Total Primary Government (Excluding Agency Funds)	$ 18,384,486.74	$ 30,863,484.43	$ 29,407,411.04	$ 19,840,560.13	$ 1,688,577.00	$ 21,529,137.13

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

MONTGOMERY COUNTY, KANSAS

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

	2022
Total Cash to be accounted for:	$ 21,529,137.13
Composition of Cash:	
Cash on Hand	$ 4,210.00
Checking Accounts:	
Demand Deposit Accounts	39,189.68
Time Deposit Accounts	48,084,737.95
Investments:	
Certificates of Deposit	5,570,500.00
Total Cash	53,698,637.63
Agency Funds Per Schedule 3	(32,169,500.50)
Total Reporting Entity (Excluding Agency Funds)	$ 21,529,137.13

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 Montgomery 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

Montgomery County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Montgomery 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.

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.

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.

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.

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.

Business fund – used to account for operations that are financed and operated in a manner similar to private business operations-where the stated intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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.).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. 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. There were no such budget amendments for this year.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Special Equipment Reserve Fund
- Special Highway Fund
- Special Machinery Fund
- Sewer District No. 1 Fund
- Sewer District No. 2 Fund
- Sewer District No. 5 Special Assessments Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Conceal and Carry Permit Fees Fund
- Register of Deeds Technology Fund
- Count Clerk's Technology Fund
- Community Corrections Grant Fund
- D.A.R.E. Grant Fund
- Victim Witness Program Fund
- Indigent Inmates – DOC Fund
- CDBG Micro Loan Fund
- FEMA – Flood Buyout Fund
- HMTA Grant Fund
- FEMA Grant Fund
- EDA Grant Fund
- CDBG – Rural Water District Fund
- Emergency Preparedness Planning Grant Fund
- Juvenile Justice Authority Fund
- JJA – Case Management Fund
- JJA – Juvenile Intake/Assessment Fund
- JJA – Juvenile Intensive Supervision Fund
- JJA – Juvenile Immediate Intervention Fund
- JJA – Juvenile Day Reporting Fund
- JJA – Juvenile Adolescent Treatment Fund
- JJA – Juvenile Program Specialist Fund
- JJA – Juvenile In Home Therapy Fund
- Coronavirus Relief Grant Fund
- Other Grants 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 apparent compliance with Kansas budget laws.

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 $53,694,427.63 and the bank balance was $54,659,902.47. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,016,919.64 was covered by FDIC insurance, $44,297,571.13 was covered with a repurchase agreement, and $9,345,411.70 was collateralized with pledged securities held by the pledging financial institutions' agents 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	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
KDHE Loans:									
Paid by Sewer District #2									
Kansas Water Pollution Control	3.06%	February 5, 2002	$ 248,456.34	September 1, 2023	$ 30,922.17	$ -	$ (15,226.30)	$ 15,695.87	830.62
Financing Lease									
Sheriff Vehicles-10 Dodge Chargers	2.31%	April 1, 2017	265,000.00	July 1, 2022	6,244.99	-	(6,244.99)	-	149.34
Total Contractual Indebtedness					$ 37,167.16	$ -	$ (21,471.29)	$ 15,695.87	$ 979.96

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	Total
Principal		
KDHE Loans:		
Paid by Sewer District		
Kansas Water Pollution Control	$ 15,695.87	$ 15,695.87
Total Principal Payments	15,695.87	15,695.87
Interest		
KDHE Loans:		
Paid by Sewer District		
Kansas Water Pollution Control	361.05	361.05
Total Interest Payments	361.05	361.05
Total Principal and Interest	$ 16,056.92	$ 16,056.92

5. RIGHT TO USE CONTRACT

As of December 31, 2022 the County has entered into a contract for a postage machine which requires quarterly payments of $228.00. Rent expense for the year ended December 31, 2022 was $2,710.32. There are no future minimum rental payments.

6. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statement and required supplementary information. KPERS' financial statement 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 were $795,696.85 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 $7,991,223.00. 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 these 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.

7. 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. 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 full-time employees of the County are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules:

Years of Eligible Service	Vacation Days Monthly	Vacation Days Each Year
Upon Initial Eligibility	8 hours	48 hours
After 1 year	8 hours	96 hours
After 10 years	10 hours	120 hours
After 20 years	12 hours	144 hours
After 30 years	14 hours	168 hours
After 40 years	16 hours	192 hours

Sick leave accrues to all full-time employees at the rate of one sick day per month. In the event of retirement, an employee shall be paid out one-third of his or her accumulated but unused sick time, up to a maximum of one hundred days, subject to certain conditions stated in the employee handbook.

The County has no policy regarding compensatory time, however it is accumulated.

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 compensatory time, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2022, was $437,745.87 for annual leave and $61,557.79 for compensatory time. In accordance with the above criteria, the County has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

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 these financial statement.

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

8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; 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 an Employee Benefits 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 HM Life Insurance Company to be the claims supervisor. The supervisor reviews all claims for allow ability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over $80,000.00.

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County has been unable to obtain liability insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

9. 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.

10. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Noxious Weed Fund	K.S.A. 19-153	$ 5,200.00
General	Road & Bridge	K.S.A 12-196	204,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	14,229.21
Register of Deed Technology	General	K.S.A. 79-2934	30,000.00
Noxious Weed	Special Noxious Weed	K.S.A 2-1318	40,000.00
Road & Bridge	Special Machinery	K.S.A 68-141g	30,000.00
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	25,000.00

11. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

Schedule 1

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Certified Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 12,170,007.00	-	12,170,007.00	$ 9,391,832.42	$ (2,778,174.58)
Special Purpose Funds:					
Ambulance	533,000.00	-	533,000.00	482,440.53	(50,559.47)
Economic Development	160,000.00	-	160,000.00	157,734.19	(2,265.81)
Employee Benefits	7,819,000.00	-	7,819,000.00	6,929,569.52	(889,430.48)
Health	647,642.00	452,543.54	1,100,185.54	772,752.68	(327,432.86)
Mental Health	78,500.00	-	78,500.00	77,325.88	(1,174.12)
Intellectual Disability	50,000.00	-	50,000.00	49,169.85	(830.15)
Noxious Weed	233,350.00	-	233,350.00	204,039.68	(29,310.32)
Road and Bridge	5,183,926.00	1,075,994.89	6,259,920.89	5,324,982.43	(934,938.46)
Rural Fire District No. 1	539,083.00	-	539,083.00	525,384.18	(13,698.82)
Rural Fire Employee Benefits	24,000.00	-	24,000.00	3,158.66	(20,841.34)
Service Program for the Elderly	363,000.00	-	363,000.00	148,793.00	(214,207.00)
Special Alcohol Program	35,928.00	-	35,928.00	17,883.86	(18,044.14)
Special Bridge	2,052,064.00	-	2,052,064.00	695,111.60	(1,356,952.40)
Special Liability	20,000.00	-	20,000.00	-	(20,000.00)
Special Park and Recreation	24,728.00	-	24,728.00	17,065.64	(7,662.36)
Tourism and Convention Promotion	375,000.00	-	375,000.00	348,398.00	(26,602.00)
Risk Management Reserve	467,108.00	-	467,108.00	-	(467,108.00)
Special Noxious Weed	140,525.00	-	140,525.00	-	(140,525.00)
Special Rural Fire Equipment	226,971.00	-	226,971.00	40,200.00	(186,771.00)
Emergency Telephone Service	284.00	-	284.00	-	(284.00)
Bond and Interest Fund:					
Sewer District No.4 Bond and Interest	-	-	-	-	-
No Fund Warrants	15,440.00	-	15,440.00	-	(15,440.00)
Business Fund:					
Solid Waste	55,529.00	-	55,529.00	-	(55,529.00)
Trust Funds:					
Special Law Enforcement Trust	115,748.00	-	115,748.00	31,994.57	(83,753.43)
VIN Fees	147,842.00	-	147,842.00	9,457.42	(138,384.58)

MONTGOMERY 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 Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 6,773,694.18	$ 7,545,448.53	$ 7,844,443.00	$ (298,994.47)
Delinquent Tax	229,825.29	245,372.39	228,479.00	16,893.39
Motor Vehicle Tax	616,405.64	609,414.08	699,669.00	(90,254.92)
Recreational Vehicle Tax	8,997.16	8,205.71	9,929.00	(1,723.29)
16/20 M Truck Tax	14,281.05	13,246.59	13,726.00	(479.41)
Commercial Vehicle Tax	20,218.98	22,588.42	22,280.00	308.42
Watercraft Tax	3,676.88	3,910.21	2,005.00	1,905.21
Rental Excise Tax	1,877.90	4,481.98	3,844.00	637.98
Mineral Production Tax	3,982.20	6,537.65	3,000.00	3,537.65
In Lieu of Tax	1,386.68	1,683.77	-	1,683.77
Neighborhood Revitalization Rebates	(26,015.80)	(31,265.68)	-	(31,265.68)
Interest of Fees on Tax	536,191.21	493,844.98	160,000.00	333,844.98
Intergovernmental				
Federal Grants	-	636.53	-	636.53
State Grants	5,322.51	19,863.67	-	19,863.67
Local Alcoholic Liquor Tax	17,303.29	19,562.77	10,000.00	9,562.77
Licenses, Fees, and Permits				
Officer Fees	302,811.34	256,865.52	75,000.00	181,865.52
Court Fees	9,885.79	9,663.67	10,000.00	(336.33)
Juvenile Justice Fees	326.92	-	-	-
Zoning Permits	975.00	1,250.00	-	1,250.00
Environmental Fees	22,590.00	23,281.00	-	23,281.00
GIS Fees	-	175.00	-	175.00
Appraisal Fees	3,932.50	3,829.55	-	3,829.55
Use of Money and Property				
Interest on Investments	152,973.83	145,362.89	138,232.00	7,130.89
Prisoner Board	-	-	22,000.00	(22,000.00)
Other Receipts				
D.O.C. Miscellaneous	34,813.65	45,552.91	5,000.00	40,552.91
D.O.C. Commissary	16,578.03	27,721.57	5,000.00	22,721.57
D.O.C. Medical Copay	4,149.35	2,928.59	-	2,928.59
Reimbursed Expense	223,904.22	144,041.14	130,000.00	14,041.14
Miscellaneous	69,306.56	67,459.81	-	67,459.81

MONTGOMERY 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 Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts (Continued)				
Operating Transfers from:				
Register of Deeds Technology Fund	$ 10,000.00	$ 30,000.00	$ -	$ 30,000.00
Motor Vehicle Operating Fund	25,363.04	14,229.21	-	14,229.21
Total Receipts	9,084,757.40	9,735,892.46	$ 9,382,607.00	$ 353,285.46
Expenditures				
County Commission				
Personal Services	65,622.08	85,741.87	$ 77,400.00	$ 8,341.87
Contractual Services	13,564.01	10,233.69	14,050.00	(3,816.31)
Commodities	391.36	144.44	300.00	(155.56)
Total County Commission	79,577.45	96,120.00	91,750.00	4,370.00
County Clerk				
Personal Services	265,486.14	238,896.12	253,000.00	(14,103.88)
Contractual Services	3,223.81	2,879.16	9,000.00	(6,120.84)
Commodities	6,636.59	5,068.39	3,850.00	1,218.39
Total County Clerk	275,346.54	246,843.67	265,850.00	(19,006.33)
County Treasurer				
Personal Services	208,522.52	271,391.43	243,952.00	27,439.43
Contractual Services	19,454.89	22,414.68	24,500.00	(2,085.32)
Commodities	14,266.15	14,183.21	13,000.00	1,183.21
Total County Treasurer	242,243.56	307,989.32	281,452.00	26,537.32
County Attorney				
Personal Services	547,097.30	513,832.41	565,535.00	(51,702.59)
Contractual Services	31,881.43	86,384.97	36,425.00	49,959.97
Commodities	9,316.21	12,109.78	7,500.00	4,609.78
Total County Attorney	588,294.94	612,327.16	609,460.00	2,867.16
Register of Deeds				
Personal Services	147,439.31	177,543.23	142,000.00	35,543.23
Contractual Services	2,276.98	2,715.11	5,200.00	(2,484.89)
Commodities	795.43	652.55	1,000.00	(347.45)
Total Register of Deeds	150,511.72	180,910.89	148,200.00	32,710.89
Indigent Defense				
Contractual Services	146,405.36	120,360.76	200,000.00	(79,639.24)

MONTGOMERY 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 Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Unified Court				
Contractual Services	$ 201,825.46	$ 182,350.18	$ 212,500.00	$ (30,149.82)
Commodities	17,541.73	26,283.47	37,500.00	(11,216.53)
Total Unified Court	219,367.19	208,633.65	250,000.00	(41,366.35)
Courthouse General				
Personal Services	620.19	(1,193.68)	1,190,501.00	(1,191,694.68)
Contractual Services	756,619.80	548,908.52	1,505,215.00	(956,306.48)
Commodities	10,330.42	14,458.16	8,500.00	5,958.16
Total Courthouse General	767,570.41	562,173.00	2,704,216.00	(2,142,043.00)
Appraiser				
Personal Services	344,560.10	375,685.37	379,665.00	(3,979.63)
Contractual Services	33,101.68	32,234.31	33,710.00	(1,475.69)
Commodities	12,892.12	12,919.82	12,100.00	819.82
Total Appraiser	390,553.90	420,839.50	425,475.00	(4,635.50)
GIS				
Personal Services	102,259.72	119,080.30	98,355.00	20,725.30
Contractual Services	4,514.89	1,758.41	7,362.00	(5,603.59)
Commodities	5,087.77	3,226.09	3,800.00	(573.91)
Capital Outlay	-	-	28,463.00	(28,463.00)
Total GIS	111,862.38	124,064.80	137,980.00	(13,915.20)
Data Processing				
Personal Services	95,806.97	133,308.01	98,800.00	34,508.01
Contractual Services	5,202.03	4,677.67	5,310.00	(632.33)
Commodities	9,953.33	8,841.07	7,000.00	1,841.07
Total Data Processing	110,962.33	146,826.75	111,110.00	35,716.75
Direct Election				
Personal Services	122.27	956.77	-	956.77
Contractual Services	53,602.27	111,639.37	139,200.00	(27,560.63)
Commodities	4,367.15	14,428.08	12,500.00	1,928.08
Capital Outlay	-	385.94	-	385.94
Total Direct Election	58,091.69	127,410.16	151,700.00	(24,289.84)
Indirect Election				
Personal Services	51,746.33	53,392.81	51,000.00	2,392.81
Total Indirect Election	51,746.33	53,392.81	51,000.00	2,392.81

MONTGOMERY 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 Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
County Auditor				
Personal Services	$ 3,081.68	$ 2,998.99	$ 3,000.00	$ (1.01)
Contractual Services	530.50	564.52	900.00	(335.48)
Total County Auditor	3,612.18	3,563.51	3,900.00	(336.49)
Special Auto Tag				
Personal Services	149,167.14	176,342.78	175,000.00	1,342.78
Mail Room				
Personal Services	7,389.33	8,347.82	7,700.00	647.82
Human Resources				
Personal Services	28,625.10	110,604.74	65,000.00	45,604.74
Contractual Services	1,093.91	5,827.11	10,000.00	(4,172.89)
Commodities	6,574.57	5,176.30	2,000.00	3,176.30
Total Human Resources	36,293.58	121,608.15	77,000.00	44,608.15
Financial Office				
Personal Services	-	5,698.89	-	5,698.89
Contractual Services	-	103.00	-	103.00
Capital Outlay	-	374.80	-	374.80
Total Financial Office	-	6,176.69	-	6,176.69
County Building Maintenance				
Personal Services	212,795.26	234,288.95	203,420.00	30,868.95
Contractual Services	188,293.98	256,019.87	263,000.00	(6,980.13)
Commodities	29,229.81	24,077.91	25,000.00	(922.09)
Total County Building Maintenance	430,319.05	514,386.73	491,420.00	22,966.73
Building Additions/Service Systems				
Contractual Services	16,676.33	20,000.00	10,000.00	10,000.00
Commodities	7,316.87	-	10,000.00	(10,000.00)
Total Building Additions/Service System	23,993.20	20,000.00	20,000.00	-
Total General Government	3,843,308.28	4,058,318.15	6,203,213.00	(2,144,894.85)
Public Safety				
Sheriff				
Personal Services	1,457,748.20	1,590,411.04	1,503,600.00	86,811.04
Contractual Services	172,140.27	181,692.28	192,105.00	(10,412.72)
Commodities	190,792.72	217,729.10	225,000.00	(7,270.90)
Total Sheriff	1,820,681.19	1,989,832.42	1,920,705.00	69,127.42

MONTGOMERY 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 Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Department of Corrections				
Personal Services	$ 1,217,131.31	$ 1,290,273.80	$ 1,176,500.00	$ 113,773.80
Contractual Services	583,628.66	567,249.26	646,059.00	(78,809.74)
Commodities	108,124.34	104,909.33	96,860.00	8,049.33
Total Department of Corrections	1,908,884.31	1,962,432.39	1,919,419.00	43,013.39
Juvenile Detention				
Contractual Services	258,939.28	263,189.39	300,000.00	(36,810.61)
Inmate Housing				
Contractual Services	-	-	25,000.00	(25,000.00)
Emergency Preparedness				
Personal Services	77,392.81	110,314.81	73,900.00	36,414.81
Contractual Services	9,682.70	4,112.92	4,600.00	(487.08)
Commodities	9,334.39	10,293.05	8,000.00	2,293.05
Total Emergency Preparedness	96,409.90	124,720.78	86,500.00	38,220.78
Total Public Safety	4,084,914.68	4,340,174.98	4,251,624.00	88,550.98
Health				
Coroner				
Personal Services	13,048.19	5,941.23	11,000.00	(5,058.77)
Contractual Services	112,932.00	107,324.51	100,000.00	7,324.51
Commodities	1,014.30	-	-	-
Total Coroner	126,994.49	113,265.74	111,000.00	2,265.74
Environmental Services/Zoning				
Personal Services	89,413.07	110,608.28	88,500.00	22,108.28
Contractual Services	3,932.02	4,726.05	7,950.00	(3,223.95)
Commodities	4,109.67	3,677.62	5,950.00	(2,272.38)
Total Environmental Services/Zoning	97,454.76	119,011.95	102,400.00	16,611.95
Total Health	224,449.25	232,277.69	213,400.00	18,877.69

MONTGOMERY 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 Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Agriculture				
Agriculture Appropriations				
Conservation District	$ 25,500.00	$ 25,500.00	$ 25,500.00	$ -
Fair	12,600.00	12,600.00	12,600.00	-
Fair Building	700.00	700.00	700.00	-
4-H Awards	3,000.00	3,000.00	3,000.00	-
Total Agriculture Appropriations	41,800.00	41,800.00	41,800.00	-
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	17,470.00	17,470.00	17,470.00	-
Household Hazardous Waste				
Contractual Services	5,888.63	16,526.07	17,000.00	(473.93)
Commodities	566.37	267.00	-	267.00
Capital Outlay	-	-	300.00	(300.00)
Total Household Hazardous Waste	6,455.00	16,793.07	17,300.00	(506.93)
Capital Outlay Projects				
Capital Outlay	316,064.07	475,798.53	1,420,000.00	(944,201.47)
Operating Transfers to:				
Noxious Weed Fund	5,200.00	5,200.00	5,200.00	-
Road and Bridge Fund	-	204,000.00	-	204,000.00
Total Operating Transfers	5,200.00	209,200.00	5,200.00	204,000.00
Total Expenditures	8,539,661.28	9,391,832.42	$ 12,170,007.00	$ (2,778,174.58)
Receipts Over(Under) Expenditures	545,096.12	344,060.04		
Unencumbered Cash, Beginning	6,138,024.94	6,683,121.06		
Unencumbered Cash, Ending	$ 6,683,121.06	$ 7,027,181.10		

MONTGOMERY COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 464,074.44	$ 463,942.63	$ 481,519.00	$ (17,576.37)
Delinquent Tax	16,528.46	17,360.99	14,025.00	3,335.99
Motor Vehicle Tax	43,784.58	42,307.11	47,943.00	(5,635.89)
Recreational Vehicle Tax	639.77	568.73	680.00	(111.27)
16/20 M Truck Tax	916.36	966.33	941.00	25.33
Commercial Vehicle Tax	1,465.71	1,552.78	1,527.00	25.78
Watercraft Tax	268.24	267.94	137.00	130.94
Rental Excise Tax	135.81	315.44	253.00	62.44
In Lieu of Tax	91.66	109.25	-	109.25
Neighborhood Revitalization Rebates	(1,782.62)	(1,926.52)	-	(1,926.52)
Total Receipts	526,122.41	525,464.68	$ 547,025.00	$ (21,560.32)
Expenditures				
Public Safety				
Contractual Services	526,123.45	482,440.53	$ 533,000.00	$ (50,559.47)
Total Expenditures	526,123.45	482,440.53	$ 533,000.00	$ (50,559.47)
Receipts Over(Under) Expenditures	(1.04)	43,024.15		
Unencumbered Cash, Beginning	30.31	29.27		
Unencumbered Cash, Ending	$ 29.27	$ 43,053.42		

MONTGOMERY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 137,762.53	$ 139,435.43	$ 144,718.00	$ (5,282.57)
Delinquent Tax	4,851.56	5,134.65	4,215.00	919.65
Motor Vehicle Tax	13,257.83	12,612.27	14,235.00	(1,622.73)
Recreational Vehicle Tax	193.76	169.46	202.00	(32.54)
16/20 M Truck Tax	277.57	292.56	279.00	13.56
Commercial Vehicle Tax	443.82	461.43	453.00	8.43
Watercraft Tax	81.26	79.52	41.00	38.52
Rental Excise Tax	41.12	94.46	72.00	22.46
In Lieu of Tax	27.33	32.83	-	32.83
Neighborhood Revitalization Rebates	(529.13)	(578.97)	-	(578.97)
Total Receipts	156,407.65	157,733.64	$ 164,215.00	$ (6,481.36)
Expenditures				
Economic Development				
Contractual Services	156,117.60	157,734.19	$ 160,000.00	$ (2,265.81)
Total Expenditures	156,117.60	157,734.19	$ 160,000.00	$ (2,265.81)
Receipts Over(Under) Expenditures	290.05	(0.55)		
Unencumbered Cash, Beginning	(281.25)	8.80		
Unencumbered Cash, Ending	$ 8.80	$ 8.25		

MONTGOMERY COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 3,921,695.34	$ 3,442,471.88	$ 3,573,169.00	$ (130,697.12)
Delinquent Tax	136,290.03	142,092.77	104,073.00	38,019.77
Motor Vehicle Tax	358,318.68	354,890.85	405,120.00	(50,229.15)
Recreational Vehicle Tax	5,235.34	4,775.30	5,749.00	(973.70)
16/20 M Truck Tax	7,586.47	7,885.90	7,948.00	(62.10)
Commercial Vehicle Tax	11,969.06	13,097.97	12,900.00	197.97
Watercraft Tax	2,188.98	2,264.27	1,161.00	1,103.27
Rental Excise Tax	1,109.32	2,625.81	2,014.00	611.81
In Lieu of Tax	744.51	768.18	-	768.18
Neighborhood Revitalization Rebates	(15,064.01)	(14,336.87)	-	(14,336.87)
Other Receipts				
Reimbursed Expense	3,018,577.61	2,874,444.13	2,900,000.00	(25,555.87)
Total Receipts	7,448,651.33	6,830,980.19	$ 7,012,134.00	$ (181,153.81)
Expenditures				
General Government				
Contractual Services	-	2.10	$ -	$ 2.10
Health Insurance	5,426,164.81	5,228,299.83	6,200,000.00	(971,700.17)
KPERS	709,752.00	795,337.51	750,000.00	45,337.51
Life Insurance	6,558.64	6,656.75	8,000.00	(1,343.25)
Social Security	465,817.41	649,745.62	575,000.00	74,745.62
Unemployment	4,843.26	111,556.85	86,000.00	25,556.85
Workmen's Compensation	-	137,970.86	200,000.00	(62,029.14)
Total General Government	6,613,136.12	6,929,569.52	7,819,000.00	(889,430.48)
Total Expenditures	6,613,136.12	6,929,569.52	$ 7,819,000.00	$ (889,430.48)
Receipts Over(Under) Expenditures	835,515.21	(98,589.33)		
Unencumbered Cash, Beginning	1,857,335.68	2,692,850.89		
Unencumbered Cash, Ending	$ 2,692,850.89	$ 2,594,261.56		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 195,331.28	$ 95,603.87	$ 99,451.00	$ (3,847.13)
Delinquent Tax	6,008.10	6,776.10	2,897.00	3,879.10
Motor Vehicle Tax	14,231.21	16,858.75	20,168.00	(3,309.25)
Recreational Vehicle Tax	207.70	228.26	286.00	(57.74)
16/20 M Truck Tax	328.10	305.93	396.00	(90.07)
Commercial Vehicle Tax	466.82	644.79	642.00	2.79
Watercraft Tax	84.93	112.78	58.00	54.78
Rental Excise Tax	43.37	118.42	-	118.42
In Lieu of Tax	32.30	29.95	-	29.95
Neighborhood Revitalization Rebates	(750.21)	(405.69)	-	(405.69)
Intergovernmental				
Federal Grants	291,328.66	368,782.54	150,000.00	218,782.54
State Grants	95,087.66	83,161.00	-	83,161.00
Licenses, Fees, and Permits				
Service Fees	66,042.06	96,142.34	120,000.00	(23,857.66)
Other Receipts				
Reimbursed Expense	-	600.00	-	600.00
Total Receipts	668,441.98	668,959.04	$ 393,898.00	$ 275,061.04
Expenditures				
Health				
Personal Services	464,531.60	458,843.51	$ 449,842.00	$ 9,001.51
Contractual Services	109,971.68	73,816.67	68,500.00	5,316.67
Commodities	89,381.59	225,212.01	123,500.00	101,712.01
Capital Outlay	2,589.50	14,880.49	5,800.00	9,080.49
Total Certified Budget			647,642.00	125,110.68
Adjustments for Qualifying Budget Credits			452,543.54	(452,543.54)
Total Expenditures	666,474.37	772,752.68	$ 1,100,185.54	$ (327,432.86)
Receipts Over(Under) Expenditures	1,967.61	(103,793.64)		
Unencumbered Cash, Beginning	485,129.91	487,097.52		
Unencumbered Cash, Ending	$ 487,097.52	$ 383,303.88		

MONTGOMERY COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 67,355.84	$ 68,474.94	$ 71,072.00	$ (2,597.06)
Delinquent Tax	2,287.79	2,411.81	2,070.00	341.81
Motor Vehicle Tax	6,549.97	6,169.86	6,952.00	(782.14)
Recreational Vehicle Tax	95.67	82.95	99.00	(16.05)
16/20 M Truck Tax	141.45	143.43	136.00	7.43
Commercial Vehicle Tax	217.96	225.58	221.00	4.58
Watercraft Tax	39.82	38.94	20.00	18.94
Rental Excise Tax	20.21	46.23	-	46.23
In Lieu of Tax	13.38	17.36	-	17.36
Neighborhood Revitalization Rebates	(258.69)	(284.25)	-	(284.25)
Total Receipts	76,463.40	77,326.85	$ 80,570.00	$ (3,243.15)
Expenditures				
Health				
Contractual Services	74,989.88	77,325.88	$ 78,500.00	$ (1,174.12)
Total Expenditures	74,989.88	77,325.88	$ 78,500.00	$ (1,174.12)
Receipts Over(Under) Expenditures	1,473.52	0.97		
Unencumbered Cash, Beginning	(1,469.20)	4.32		
Unencumbered Cash, Ending	$ 4.32	$ 5.29		

MONTGOMERY COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 41,026.78	$ 43,775.08	$ 45,467.00	$ (1,691.92)
Delinquent Tax	1,383.57	1,468.85	1,324.00	144.85
Motor Vehicle Tax	3,986.99	3,768.42	4,243.00	(474.58)
Recreational Vehicle Tax	58.24	50.61	60.00	(9.39)
16/20 M Truck Tax	81.67	88.49	83.00	5.49
Commercial Vehicle Tax	134.02	137.50	135.00	2.50
Watercraft Tax	24.60	23.62	12.00	11.62
Rental Excise Tax	12.42	28.30	-	28.30
In Lieu of Tax	8.27	10.29	-	10.29
Neighborhood Revitalization Rebates	(157.57)	(181.49)	-	(181.49)
Total Receipts	46,558.99	49,169.67	$ 51,324.00	$ (2,154.33)
Expenditures				
Health				
Contractual Services	45,850.93	49,169.85	$ 50,000.00	$ (830.15)
Total Expenditures	45,850.93	49,169.85	$ 50,000.00	$ (830.15)
Receipts Over(Under) Expenditures	708.06	(0.18)		
Unencumbered Cash, Beginning	(705.30)	2.76		
Unencumbered Cash, Ending	$ 2.76	$ 2.58		

MONTGOMERY COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 141,175.77	$ 129,439.62	$ 134,470.00	$ (5,030.38)
Delinquent Tax	4,151.01	4,687.61	3,917.00	770.61
Motor Vehicle Tax	11,223.91	12,207.07	14,580.00	(2,372.93)
Recreational Vehicle Tax	163.33	165.23	207.00	(41.77)
16/20 M Truck Tax	327.11	223.66	286.00	(62.34)
Commercial Vehicle Tax	347.85	466.11	464.00	2.11
Watercraft Tax	62.05	81.48	42.00	39.48
Rental Excise Tax	32.53	85.95	51.00	34.95
In Lieu of Tax	27.14	30.06	-	30.06
Neighborhood Revitalization Rebates	(542.06)	(538.66)	-	(538.66)
Other Receipts				
Reimbursed Expense	53,344.32	72,510.75	72,000.00	510.75
Operating Transfers from				
General Fund	5,200.00	5,200.00	5,200.00	-
Total Cash Receipts	215,512.96	224,558.88	$ 231,217.00	$ (6,658.12)
Expenditures				
Agriculture				
Personal Services	71,344.20	63,756.03	$ 65,750.00	$ (1,993.97)
Contractual Services	14,233.82	11,891.03	16,950.00	(5,058.97)
Commodities	92,043.43	88,392.62	130,650.00	(42,257.38)
Operating Transfers to				
Special Noxious Weed Fund	20,000.00	40,000.00	20,000.00	20,000.00
Total Expenditures	197,621.45	204,039.68	$ 233,350.00	$ (29,310.32)
Receipts Over(Under) Expenditures	17,891.51	20,519.20		
Unencumbered Cash, Beginning	4,113.53	22,005.04		
Unencumbered Cash, Ending	$ 22,005.04	$ 42,524.24		

MONTGOMERY 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 Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 3,636,462.01	$ 3,633,421.53	$ 3,770,945.00	$ (137,523.47)
Delinquent Tax	126,564.73	134,965.09	109,833.00	25,132.09
Motor Vehicle Tax	329,111.93	328,555.05	375,658.00	(47,102.95)
Recreational Vehicle Tax	4,808.93	4,421.74	5,331.00	(909.26)
16/20 M Truck Tax	6,908.60	7,257.11	7,370.00	(112.89)
Commercial Vehicle Tax	11,009.69	12,140.26	11,962.00	178.26
Watercraft Tax	2,014.48	2,099.56	1,077.00	1,022.56
Rental Excise Tax	1,020.23	2,426.94	2,040.00	386.94
In Lieu of Tax	718.17	893.58	230.00	663.58
Neighborhood Revitalization Rebates	(13,968.11)	(15,088.58)	-	(15,088.58)
Special Assessments	10,518.18	8,222.75	16,000.00	(7,777.25)
Intergovernmental				
Federal Grants	1,015.50	82,987.65	-	82,987.65
Special City and County Highway	1,065,130.14	974,817.02	930,000.00	44,817.02
Licenses, Fees, and Permits				
Officer Fees	-	-	4,750.00	(4,750.00)
Other Receipts				
Miscellaneous	34,802.26	16,166.40	-	16,166.40
Reimbursed Expense	7,138.00	18,190.22	-	18,190.22
Operating Transfers from				
General Fund	-	204,000.00	-	204,000.00
Total Receipts	5,223,254.74	5,415,476.32	$ 5,235,196.00	$ 180,280.32

MONTGOMERY 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 Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures				
Public Works				
Personal Services	$ 1,272,539.44	$ 1,528,922.29	$ 1,374,926.00	$ 153,996.29
Contractual Services	192,434.96	373,740.63	305,895.00	67,845.63
Commodities	2,534,606.35	3,227,953.51	3,153,860.00	74,093.51
Capital Outlay	476,708.80	164,366.00	149,245.00	15,121.00
Total Public Works	4,476,289.55	5,294,982.43	4,983,926.00	311,056.43
Operating Transfers to Special Machinery Fund	525,000.00	30,000.00	200,000.00	(170,000.00)
Total Certified Budget			5,183,926.00	141,056.43
Adjustments for Qualifying Budget Credits			1,075,994.89	(1,075,994.89)
Total Expenditures	5,001,289.55	5,324,982.43	$ 6,259,920.89	$ (934,938.46)
Receipts Over(Under) Expenditures	221,965.19	90,493.89		
Unencumbered Cash, Beginning	146,158.02	368,123.21		
Unencumbered Cash, Ending	$ 368,123.21	$ 458,617.10		

MONTGOMERY COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 423,858.82	$ 434,624.61	$ 442,595.00	$ (7,970.39)
Delinquent Tax	6,125.21	11,126.22	4,382.00	6,744.22
Motor Vehicle Tax	29,241.91	29,666.68	34,220.00	(4,553.32)
Recreational Vehicle Tax	571.79	520.97	621.00	(100.03)
16/20 M Truck Tax	1,013.60	1,039.34	1,005.00	34.34
Commercial Vehicle Tax	1,067.23	1,176.66	1,195.00	(18.34)
Watercraft Tax	239.48	259.41	131.00	128.41
Rental Excise Tax	13.38	13.46	10.00	3.46
Intergovernmental				
Local Grants	-	30,248.00	-	30,248.00
Use of Money and Property				
Sale of Equipment and Property	-	47,000.00	-	47,000.00
Other Receipts				
Miscellaneous	88.09	-	-	-
Total Receipts	462,219.51	555,675.35	$ 484,159.00	$ 71,516.35
Expenditures				
Public Safety				
Personal Services	165,033.58	212,682.36	$ 110,000.00	$ 102,682.36
Contractual Services	126,219.91	165,778.15	170,000.00	(4,221.85)
Commodities	40,375.62	78,972.22	78,500.00	472.22
Capital Outlay	138,386.99	42,951.45	155,583.00	(112,631.55)
Total Public Safety	470,016.10	500,384.18	514,083.00	(13,698.82)
Operating Transfers to				
Special Rural Fire Equipment Fund	25,000.00	25,000.00	25,000.00	-
Total Expenditures	495,016.10	525,384.18	$ 539,083.00	$ (13,698.82)
Receipts Over(Under) Expenditures	(32,796.59)	30,291.17		
Unencumbered Cash, Beginning	104,121.06	71,324.47		
Unencumbered Cash, Ending	$ 71,324.47	$ 101,615.64		

MONTGOMERY COUNTY, KANSAS
RURAL FIRE EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 2,350.68	$ 3,017.06	$ 3,935.00	$ (917.94)
Delinquent Tax	65.97	104.15	39.00	65.15
Motor Vehicle Tax	246.88	178.74	190.00	(11.26)
Recreational Vehicle Tax	4.87	3.11	3.00	0.11
16/20 M Truck Tax	10.68	8.11	6.00	2.11
Commercial Vehicle Tax	8.53	6.74	7.00	(0.26)
Watercraft Tax	1.81	1.35	1.00	0.35
Rental Excise Tax	0.12	0.09	-	0.09
Total Receipts	2,689.54	3,319.35	$ 4,181.00	$ (861.65)
Expenditures				
Public Safety				
Contractual Services	-	-	$ 5,000.00	$ (5,000.00)
Health Insurance	-	-	5,000.00	(5,000.00)
KPERS	-	-	1,000.00	(1,000.00)
Social Security	-	-	3,000.00	(3,000.00)
Unemployment	86.69	3,158.66	10,000.00	(6,841.34)
Total Expenditures	86.69	3,158.66	$ 24,000.00	$ (20,841.34)
Receipts Over(Under) Expenditures	2,602.85	160.69		
Unencumbered Cash, Beginning	27,192.35	29,795.20		
Unencumbered Cash, Ending	$ 29,795.20	$ 29,955.89		

MONTGOMERY COUNTY, KANSAS
SERVICE PROGRAM FOR THE 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 Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 153,134.79	$ 151,006.22	$ 156,758.00	$ (5,751.78)
Delinquent Tax	4,206.54	4,989.11	4,566.00	423.11
Motor Vehicle Tax	11,451.21	13,928.20	16,045.00	(2,116.80)
Recreational Vehicle Tax	169.09	187.23	228.00	(40.77)
16/20 M Truck Tax	(2.60)	316.19	315.00	1.19
Commercial Vehicle Tax	456.95	511.92	511.00	0.92
Watercraft Tax	87.78	88.42	46.00	42.42
Rental Excise Tax	41.55	103.65	79.00	24.65
In Lieu of Tax	30.11	27.57	20.00	7.57
Neighborhood Revitalization Rebates	(587.94)	(627.27)	-	(627.27)
Total Receipts	168,987.48	170,531.24	$ 178,568.00	$ (8,036.76)
Expenditures				
Social Services for Aged and Poor				
Contractual Services	108,808.12	148,793.00	$ 363,000.00	$ (214,207.00)
Total Expenditures	108,808.12	148,793.00	$ 363,000.00	$ (214,207.00)
Receipts Over(Under) Expenditures	60,179.36	21,738.24		
Unencumbered Cash, Beginning	196,892.95	257,072.31		
Unencumbered Cash, Ending	$ 257,072.31	$ 278,810.55		

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 17,303.30	$ 19,562.76	$ 30,000.00	$ (10,437.24)
Total Receipts	17,303.30	19,562.76	$ 30,000.00	$ (10,437.24)
Expenditures				
Health				
Contractual Services	16,334.08	17,883.86	$ 35,928.00	$ (18,044.14)
Total Expenditures	16,334.08	17,883.86	$ 35,928.00	$ (18,044.14)
Receipts Over(Under) Expenditures	969.22	1,678.90		
Unencumbered Cash, Beginning	5,928.30	6,897.52		
Unencumbered Cash, Ending	$ 6,897.52	$ 8,576.42		

MONTGOMERY COUNTY, KANSAS
SPECIAL 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 Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 393,301.75	$ 563,631.31	$ 585,176.00	$ (21,544.69)
Delinquent Tax	26,961.88	22,564.91	17,044.00	5,520.91
Motor Vehicle Tax	80,271.85	45,567.33	40,704.00	4,863.33
Recreational Vehicle Tax	1,175.20	596.48	578.00	18.48
16/20 M Truck Tax	1,387.83	1,848.67	799.00	1,049.67
Commercial Vehicle Tax	2,776.72	1,407.36	1,296.00	111.36
Watercraft Tax	513.22	227.46	117.00	110.46
Rental Excise Tax	256.32	413.99	425.00	(11.01)
In Lieu of Tax	88.54	216.93	-	216.93
Neighborhood Revitalization Rebates	(1,513.33)	(2,326.41)	-	(2,326.41)
Intergovernmental				
State Grants	-	150,000.00	-	150,000.00
Other Receipts				
Miscellaneous Receipts	2,190.75	6,423.41	-	6,423.41
Reimbursed Expense	89.33	591.50	-	591.50
Total Receipts	507,500.06	791,162.94	$ 646,139.00	$ 145,023.94
Expenditures				
Public Works				
Personal Services	221,127.92	245,568.32	$ 269,723.00	$ (24,154.68)
Contractual Services	558,903.76	288,608.07	1,569,641.00	(1,281,032.93)
Commodities	156,085.97	160,935.21	212,700.00	(51,764.79)
Total Expenditures	936,117.65	695,111.60	$ 2,052,064.00	$ (1,356,952.40)
Receipts Over(Under) Expenditures	(428,617.59)	96,051.34		
Unencumbered Cash, Beginning	1,629,918.71	1,201,301.12		
Unencumbered Cash, Ending	$ 1,201,301.12	$ 1,297,352.46		

MONTGOMERY COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 18,681.91	$ 17,196.53	$ 17,924.00	$ (727.47)
Delinquent Tax	431.24	566.27	522.00	44.27
Motor Vehicle Tax	810.06	1,467.84	1,942.00	(474.16)
Recreational Vehicle Tax	11.72	20.10	28.00	(7.90)
16/20 M Truck Tax	31.98	13.75	38.00	(24.25)
Commercial Vehicle Tax	22.52	60.28	62.00	(1.72)
Watercraft Tax	3.82	10.81	6.00	4.81
Rental Excise Tax	2.13	9.14	-	9.14
In Lieu of Tax	3.59	3.03	-	3.03
Neighborhood Revitalization Rebates	(71.73)	(71.43)	-	(71.43)
Total Receipts	19,927.24	19,276.32	$ 20,522.00	$ (1,245.68)
Expenditures				
General Government				
Contractual Services	-	-	$ 20,000.00	$ (20,000.00)
Reimbursed Expense	(10,244.33)	-	-	-
Total Expenditures	(10,244.33)	-	$ 20,000.00	$ (20,000.00)
Receipts Over(Under) Expenditures	30,171.57	19,276.32		
Unencumbered Cash, Beginning	(10,812.49)	19,359.08		
Unencumbered Cash, Ending	$ 19,359.08	$ 38,635.40		

MONTGOMERY COUNTY, KANSAS
SPECIAL PARK 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 Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 17,303.30	$ 19,562.76	$ 20,000.00	$ (437.24)
Total Receipts	17,303.30	19,562.76	$ 20,000.00	$ (437.24)
Expenditures				
Culture and Recreation				
Contractual Services	17,552.30	17,065.64	$ 24,728.00	$ (7,662.36)
Total Expenditures	17,552.30	17,065.64	$ 24,728.00	$ (7,662.36)
Receipts Over(Under) Expenditures	(249.00)	2,497.12		
Unencumbered Cash, Beginning	4,728.30	4,479.30		
Unencumbered Cash, Ending	$ 4,479.30	$ 6,976.42		

MONTGOMERY COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	$ 261,882.63	$ 348,398.00	$ 375,000.00	$ (26,602.00)
Total Receipts	261,882.63	348,398.00	$ 375,000.00	$ (26,602.00)
Expenditures				
Economic Development				
Contractual Services	261,882.63	348,398.00	$ 375,000.00	$ (26,602.00)
Total Expenditures	261,882.63	348,398.00	$ 375,000.00	$ (26,602.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	10,371.09	10,371.09
Unencumbered Cash, Ending	$ 10,371.09	$ 10,371.09

MONTGOMERY COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from				
No Fund Warrants Fund	$ -	$ -	$ 15,440.00	$ (15,440.00)
Total Receipts	-	-	$ 15,440.00	$ (15,440.00)
Expenditures				
General Government				
Contractual Services	-	-	$ 467,108.00	$ (467,108.00)
Total Expenditures	-	-	$ 467,108.00	$ (467,108.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	451,667.94	451,667.94		
Unencumbered Cash, Ending	$ 451,667.94	$ 451,667.94		

MONTGOMERY COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Noxious Weed Fund	$ 20,000.00	$ 40,000.00	$ 20,000.00	$ 20,000.00
Total Receipts	20,000.00	40,000.00	$ 20,000.00	$ 20,000.00
Expenditures				
Agriculture				
Capital Outlay	-	-	$ 140,525.00	$ (140,525.00)
Total Expenditures	-	-	$ 140,525.00	$ (140,525.00)
Receipts Over(Under) Expenditures	20,000.00	40,000.00		
Unencumbered Cash, Beginning	100,524.72	120,524.72		
Unencumbered Cash, Ending	$ 120,524.72	$ 160,524.72		

MONTGOMERY COUNTY, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Aid	$ 6,814.25	$ 50,347.82
State Aid	368,061.61	197,688.05
Total Receipts	374,875.86	248,035.87
Expenditures		
Public Works		
Commodities	782,536.20	557,283.70
Reimbursed Expense	(96,477.00)	(51,119.00)
Total Expenditures	686,059.20	506,164.70
Receipts Over(Under) Expenditures	(311,183.34)	(258,128.83)
Unencumbered Cash, Beginning	1,464,999.56	1,153,816.22
Unencumbered Cash, Ending	$ 1,153,816.22	$ 895,687.39

MONTGOMERY 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 Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
Road and Bridge Fund	$ 525,000.00	$ 30,000.00
Total Receipts	525,000.00	30,000.00
Expenditures		
Public Works		
Capital Outlay	148,065.00	80,973.50
Total Expenditures	148,065.00	80,973.50
Receipts Over(Under) Expenditures	376,935.00	(50,973.50)
Unencumbered Cash, Beginning	251,317.40	628,252.40
Unencumbered Cash, Ending	$ 628,252.40	$ 577,278.90

MONTGOMERY COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Rural Fire District No. 1 Fund	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -
Total Receipts	25,000.00	25,000.00	$ 25,000.00	$ -
Expenditures				
Public Safety Capital Outlay	-	40,200.00	$ 226,971.00	$ (186,771.00)
Total Expenditures	-	40,200.00	$ 226,971.00	$ (186,771.00)
Receipts Over(Under) Expenditures	25,000.00	(15,200.00)		
Unencumbered Cash, Beginning	176,970.88	201,970.88		
Unencumbered Cash, Ending	$ 201,970.88	$ 186,770.88		

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Wastewater		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	13,315.88	13,315.88
Unencumbered Cash, Ending	$ 13,315.88	$ 13,315.88

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 2 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	$ 8,028.46	$ 8,028.46
Total Receipts	8,028.46	8,028.46
Expenditures		
Wastewater		
Contractual Services	16,056.92	16,056.92
Total Expenditures	16,056.92	16,056.92
Receipts Over(Under) Expenditures	(8,028.46)	(8,028.46)
Unencumbered Cash, Beginning	60,987.86	52,959.40
Unencumbered Cash, Ending	$ 52,959.40	$ 44,930.94

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 5 SPECIAL ASSESSMENTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Delinquent Tax	$ 268.40	$ 1,095.60
Special Assessments	962.50	962.50
Total Receipts	1,230.90	2,058.10
Expenditures		
Special Assessments Refunded	-	2,272.60
Total Expenditures	-	2,272.60
Receipts Over(Under) Expenditures	1,230.90	(214.50)
Unencumbered Cash, Beginning	-	1,230.90
Unencumbered Cash, Ending	$ 1,230.90	$ 1,016.40

MONTGOMERY COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Public Safety				
Contractual Services	-	-	$ 284.00	$ (284.00)
Total Expenditures	-	-	$ 284.00	$ (284.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	283.60	283.60		
Unencumbered Cash, Ending	$ 283.60	$ 283.60		

MONTGOMERY 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 Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 1,050.00
Licenses, Fees, and Permits		
Officer Fees	244,230.23	253,191.05
Total Receipts	244,230.23	254,241.05
Expenditures		
General Government		
Personal Services	191,895.29	213,743.98
Contractual Services	38,105.73	43,284.84
Total General Government	230,001.02	257,028.82
Operating Transfers to		
General Fund	25,363.04	14,229.21
Total Expenditures	255,364.06	271,258.03
Receipts Over(Under) Expenditures	(11,133.83)	(17,016.98)
Unencumbered Cash, Beginning	25,363.04	14,229.21
Unencumbered Cash, Ending	$ 14,229.21	$ (2,787.77)

MONTGOMERY COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Cash		
Licenses, Fees, and Permits		
Officer Fees	$ 9,304.50	$ 7,842.00
Use of Money and Property		
Interest on Investments	33.83	42.52
Total Receipts	9,338.33	7,884.52
Expenditures		
General Government		
Commodities	9,276.32	11,123.62
Total Expenditures	9,276.32	11,123.62
Receipts Over(Under) Expenditures	62.01	(3,239.10)
Unencumbered Cash, Beginning	7,319.14	7,381.15
Unencumbered Cash, Ending	$ 7,381.15	$ 4,142.05

MONTGOMERY COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,332.50	$ 617.50
Total Receipts	1,332.50	617.50
Expenditures		
Public Safety		
Commodities	-	551.87
Total Expenditures	-	551.87
Receipts Over(Under) Expenditures	1,332.50	65.63
Unencumbered Cash, Beginning	6,916.61	8,249.11
Unencumbered Cash, Ending	$ 8,249.11	$ 8,314.74

MONTGOMERY 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 Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 37,272.00	$ 31,391.00
Use of Money and Property		
Interest on Investments	194.24	241.46
Total Receipts	37,466.24	31,632.46
Expenditures		
General Government		
Contractual Services	22,015.43	23,206.42
Operating Transfers to		
General Fund	10,000.00	30,000.00
Total Expenditures	32,015.43	53,206.42
Receipts Over(Under) Expenditures	5,450.81	(21,573.96)
Unencumbered Cash, Beginning	48,826.88	54,277.69
Unencumbered Cash, Ending	$ 54,277.69	$ 32,703.73

MONTGOMERY COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 9,304.50	$ 9,508.00
Use of Money and Property		
Interest on Investments	48.30	101.73
Total Receipts	9,352.80	9,609.73
Expenditures		
General Government		
Commodities	8,193.79	3,593.10
Total Expenditures	8,193.79	3,593.10
Receipts Over(Under) Expenditures	1,159.01	6,016.63
Unencumbered Cash, Beginning	10,190.16	11,349.17
Unencumbered Cash, Ending	$ 11,349.17	$ 17,365.80

MONTGOMERY COUNTY, KANSAS
COMMUNITY CORRECTIONS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 410,241.10	$ 550,468.74
Other Receipts		
Miscellaneous	7,542.81	4,668.00
Reimbursed Expense	180.00	-
Total Receipts	417,963.91	555,136.74
Expenditures		
Public Safety		
Personal Services	230,433.73	261,428.95
Contractual Services	19,561.42	16,263.45
Commodities	5,415.30	8,427.90
Health Insurance	76,673.90	69,508.07
KPERS	20,822.15	25,482.41
Social Security	16,819.09	19,999.73
Unemployment	324.22	3,380.62
Workmen's Compensation	10,940.84	3,425.46
Total Expenditures	380,990.65	407,916.59
Receipts Over(Under) Expenditures	36,973.26	147,220.15
Unencumbered Cash, Beginning	109,505.19	146,478.45
Unencumbered Cash, Ending	$ 146,478.45	$ 293,698.60

MONTGOMERY COUNTY, KANSAS
D.A.R.E GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	19.32	19.32
Unencumbered Cash, Ending	$ 19.32	$ 19.32

MONTGOMERY COUNTY, KANSAS
VICTIM WITNESS PROGRAM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	162.17	162.17
Unencumbered Cash, Ending	$ 162.17	$ 162.17

MONTGOMERY COUNTY, KANSAS
INDIGENT INMATES - DOC FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	919.60	919.60
Unencumbered Cash, Ending	$ 919.60	$ 919.60

MONTGOMERY COUNTY, KANSAS
CDBG MICRO LOAN FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 61.68	$ 368.58
Loan Repayment	31,262.39	30,722.33
Total Receipts	31,324.07	31,090.91
Expenditures		
Economic Development		
Contractual Services	500.29	-
Total Expenditures	500.29	-
Receipts Over(Under) Expenditures	30,823.78	31,090.91
Unencumbered Cash, Beginning	4,096.94	34,920.72
Unencumbered Cash, Ending	$ 34,920.72	$ 66,011.63

MONTGOMERY COUNTY, KANSAS
FEMA - FLOOD BUYOUT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	6,035.32	6,035.32
Unencumbered Cash, Ending	$ 6,035.32	$ 6,035.32

MONTGOMERY COUNTY, KANSAS
HMTA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	124.25	124.25
Unencumbered Cash, Ending	$ 124.25	$ 124.25

MONTGOMERY COUNTY, KANSAS
FEMA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	19,053.49	19,053.49
Unencumbered Cash, Ending	$ 19,053.49	$ 19,053.49

MONTGOMERY COUNTY, KANSAS
EDA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,176.42	1,176.42
Unencumbered Cash, Ending	$ 1,176.42	$ 1,176.42

MONTGOMERY COUNTY, KANSAS
CDBG - RURAL WATER DISTRICT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Economic Development		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1.00	1.00
Unencumbered Cash, Ending	$ 1.00	$ 1.00

MONTGOMERY COUNTY, KANSAS
EMERGENCY PREPAREDNESS PLANNING GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 31,086.00	$ 63,850.00
Total Receipts	31,086.00	63,850.00
Expenditures		
Public Safety		
Commodities	32,887.40	21,129.74
Total Expenditures	32,887.40	21,129.74
Receipts Over(Under) Expenditures	(1,801.40)	42,720.26
Unencumbered Cash, Beginning	14,302.36	12,500.96
Unencumbered Cash, Ending	$ 12,500.96	$ 55,221.22

MONTGOMERY COUNTY, KANSAS
JUVENILE JUSTICE AUTHORITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	498.45	498.45
Unencumbered Cash, Ending	$ 498.45	$ 498.45

MONTGOMERY COUNTY, KANSAS
JJA - CASE MANAGEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 59,673.94	$ 70,832.16
Total Receipts	59,673.94	70,832.16
Expenditures		
Public Safety		
Personal Services	39,192.64	42,677.48
Contractual Services	4,857.15	4,969.61
Commodities	361.31	168.87
Capital Outlay	(2,696.35)	-
Health Insurance	20,223.33	23,123.21
Total Expenditures	61,938.08	70,939.17
Receipts Over(Under) Expenditures	(2,264.14)	(107.01)
Unencumbered Cash, Beginning	19,046.49	16,782.35
Unencumbered Cash, Ending	$ 16,782.35	$ 16,675.34

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE INTAKE/ASSESSMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 163,458.57	$ 292,953.35
Other Receipts		
Reimbursed Expense	-	979.00
Total Receipts	163,458.57	293,932.35
Expenditures		
Public Safety		
Personal Services	108,631.52	154,975.88
Contractual Services	26,162.26	32,426.26
Commodities	2,002.85	1,408.34
Capital Outlay	1,356.86	644.83
Health Insurance	46,622.12	73,573.16
Total Expenditures	184,775.61	263,028.47
Receipts Over(Under) Expenditures	(21,317.04)	30,903.88
Unencumbered Cash, Beginning	39,601.07	18,284.03
Unencumbered Cash, Ending	$ 18,284.03	$ 49,187.91

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE INTENSIVE SUPERVISION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 120,792.05	$ 170,851.54
Use of Money and Property		
Sale of Assets	2,240.00	-
Total Receipts	123,032.05	170,851.54
Expenditures		
Public Safety		
Personal Services	77,827.14	119,198.72
Contractual Services	11,261.59	12,508.14
Commodities	602.88	533.41
Capital Outlay	694.39	483.05
Health Insurance	28,178.39	51,506.70
Total Expenditures	118,564.39	184,230.02
Receipts Over(Under) Expenditures	4,467.66	(13,378.48)
Unencumbered Cash, Beginning	28,037.99	32,505.65
Unencumbered Cash, Ending	$ 32,505.65	$ 19,127.17

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE IMMEDIATE INTERVENTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 64,316.48	$ 64,255.19
Use of Money and Property		
Sale of Assets	128.00	-
Other Receipts		
Miscellaneous	1,025.00	1,500.00
Total Receipts	65,469.48	65,755.19
Expenditures		
Public Safety		
Personal Services	48,828.05	44,517.45
Contractual Services	7,612.83	4,653.27
Commodities	453.93	387.38
Capital Outlay	8.21	-
Health Insurance	-	12,370.90
Total Expenditures	56,903.02	61,929.00
Receipts Over(Under) Expenditures	8,566.46	3,826.19
Unencumbered Cash, Beginning	22,043.74	30,610.20
Unencumbered Cash, Ending	$ 30,610.20	$ 34,436.39

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE DAY REPORTING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 17,512.07	$ 10,069.25
Total Receipts	17,512.07	10,069.25
Expenditures		
Public Safety		
Personal Services	-	22,094.75
Contractual Services	(182.37)	1,328.41
Commodities	-	19.08
Health Insurance	-	17,034.57
Total Expenditures	(182.37)	40,476.81
Receipts Over(Under) Expenditures	17,694.44	(30,407.56)
Unencumbered Cash, Beginning	23,415.15	41,109.59
Unencumbered Cash, Ending	$ 41,109.59	$ 10,702.03

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE ADOLESCENT TREATMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 36,020.00	$ 26,852.86
Total Receipts	36,020.00	26,852.86
Expenditures		
Public Safety		
Contractual Services	36,020.00	26,852.86
Total Expenditures	36,020.00	26,852.86
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE PROGRAM SPECIALIST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 57,043.14	$ 39,341.98
Total Receipts	57,043.14	39,341.98
Expenditures		
Public Safety		
Personal Services	32,071.37	21,982.16
Contractual Services	2,359.31	2,169.39
Commodities	4.09	23.23
Health Insurance	6,482.38	6,338.44
Total Expenditures	40,917.15	30,513.22
Receipts Over(Under) Expenditures	16,125.99	8,828.76
Unencumbered Cash, Beginning	28,080.30	44,206.29
Unencumbered Cash, Ending	$ 44,206.29	$ 53,035.05

MONTGOMERY COUNTY, KANSAS
JJA - JUVENILE IN HOME THERAPY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 35,892.75	$ 11,964.25
Total Receipts	35,892.75	11,964.25
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	35,892.75	11,964.25
Unencumbered Cash, Beginning	-	35,892.75
Unencumbered Cash, Ending	$ 35,892.75	$ 47,857.00

MONTGOMERY COUNTY, KANSAS
CORONAVIRUS RELIEF GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 3,091,205.00	$ 3,091,205.00
Total Receipts	3,091,205.00	3,091,205.00
Expenditures		
Public Safety		
Contractual Services	30,912.05	2,098,537.50
Total Expenditures	30,912.05	2,098,537.50
Receipts Over(Under) Expenditures	3,060,292.95	992,667.50
Unencumbered Cash, Beginning	308.10	3,060,601.05
Unencumbered Cash, Ending	$ 3,060,601.05	$ 4,053,268.55

MONTGOMERY COUNTY, KANSAS
OTHER GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 10,000.00	$ -
State Grants	-	12,381.60
Total Receipts	10,000.00	12,381.60
Expenditures		
Public Safety		
Contractual Services	16,542.42	9,548.52
Total Expenditures	16,542.42	9,548.52
Receipts Over(Under) Expenditures	(6,542.42)	2,833.08
Unencumbered Cash, Beginning	5,508.10	(1,034.32)
Unencumbered Cash, Ending	$ (1,034.32)	$ 1,798.76

MONTGOMERY COUNTY, KANSAS
SEWER DISTRICT NO. 4 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 Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Interest on Investments	$ 12.22	$ 20.98	$ -	$ 20.98
Total Receipts	12.22	20.98	$ -	$ 20.98
Expenditures				
Debt Service				
Contractual Services	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	12.22	20.98		
Unencumbered Cash, Beginning	2,994.11	3,006.33		
Unencumbered Cash, Ending	$ 3,006.33	$ 3,027.31		

MONTGOMERY COUNTY, KANSAS
NO FUND WARRANTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ (0.17)	$ -	$ -	$ -
Delinquent Tax	2.49	11.79	-	11.79
Total Receipts	2.32	11.79	$ -	$ 11.79
Expenditures				
Operating Transfers to				
Risk Management Reserve Fund	-	-	$ 15,440.00	$ (15,440.00)
Total Expenditures	-	-	$ 15,440.00	$ (15,440.00)
Receipts Over(Under) Expenditures	2.32	11.79		
Unencumbered Cash, Beginning	15,439.53	15,441.85		
Unencumbered Cash, Ending	$ 15,441.85	$ 15,453.64		

MONTGOMERY COUNTY, KANSAS
JUDICIAL CENTER CAPITAL PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	62,218.64	62,218.64
Unencumbered Cash, Ending	$ 62,218.64	$ 62,218.64

MONTGOMERY COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Utility Collections	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Sanitation				
Contractual Services	-	-	$ 55,529.00	$ (55,529.00)
Total Expenditures	-	-	$ 55,529.00	$ (55,529.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	55,529.37	55,529.37		
Unencumbered Cash, Ending	$ 55,529.37	$ 55,529.37		

MONTGOMERY 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 Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Court Fees	$ 3,669.78	$ 3,470.81
Total Receipts	3,669.78	3,470.81
Expenditures		
General Government		
Commodities	135.00	-
Total Expenditures	135.00	-
Receipts Over(Under) Expenditures	3,534.78	3,470.81
Unencumbered Cash, Beginning	1,101.48	4,636.26
Unencumbered Cash, Ending	$ 4,636.26	$ 8,107.07

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

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Federal Grants	$ -	$ 1,822.28	$ -	$ 1,822.28
Local Grants	17,643.16	3,008.70	-	3,008.70
Licenses, Fees, and Permits				
Officer Fees	-	15,983.82	-	15,983.82
Other Receipts				
Sale of Confiscations	10,435.99	24,331.00	90,000.00	(65,669.00)
Reimbursed Expense	25,700.00	-	-	-
Total Receipts	53,779.15	45,145.80	$ 90,000.00	$ (44,854.20)
Expenditures				
Public Safety				
Contractual Services	1,695.71	7,959.30	$ 115,748.00	$ (107,788.70)
Commodities	38,079.72	24,035.27	-	24,035.27
Total Expenditures	39,775.43	31,994.57	$ 115,748.00	$ (83,753.43)
Receipts Over(Under) Expenditures	14,003.72	13,151.23		
Unencumbered Cash, Beginning	25,748.10	39,751.82		
Unencumbered Cash, Ending	$ 39,751.82	$ 52,903.05		

MONTGOMERY COUNTY, KANSAS
REGISTERED OFFENDERS FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 23,121.00	$ 48,667.00
Total Receipts	23,121.00	48,667.00
Expenditures		
Public Safety		
Contractual Services	-	16,435.13
Commodities	12,916.10	3,379.14
Total Expenditures	12,916.10	19,814.27
Receipts Over(Under) Expenditures	10,204.90	28,852.73
Unencumbered Cash, Beginning	22,459.58	32,664.48
Unencumbered Cash, Ending	$ 32,664.48	$ 61,517.21

MONTGOMERY COUNTY, KANSAS
VIN FEES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 27,860.00	$ 36,540.86	$ 60,000.00	$ (23,459.14)
Total Receipts	27,860.00	36,540.86	$ 60,000.00	$ (23,459.14)
Expenditures				
Public Safety				
Contractual Services	7,367.24	1,600.00	$ 20,000.00	$ (18,400.00)
Commodities	26,828.32	7,857.42	127,842.00	(119,984.58)
Total Expenditures	34,195.56	9,457.42	$ 147,842.00	$ (138,384.58)
Receipts Over(Under) Expenditures	(6,335.56)	27,083.44		
Unencumbered Cash, Beginning	87,842.05	81,506.49		
Unencumbered Cash, Ending	$ 81,506.49	$ 108,589.93		

MONTGOMERY COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 12,474.42	$ 16,205.22
Total Receipts	12,474.42	16,205.22
Expenditures		
General Government		
Commodities	4,071.56	-
Total Expenditures	4,071.56	-
Receipts Over(Under) Expenditures	8,402.86	16,205.22
Unencumbered Cash, Beginning	7,129.67	15,532.53
Unencumbered Cash, Ending	$ 15,532.53	$ 31,737.75

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
General Fund-Caney City	$ -	$ 289,829.09	$ 289,829.09	$ -
Employee Benefits	-	182,589.54	182,589.54	-
Industrial	(1.45)	3,231.44	3,229.99	-
Library	-	61,458.00	61,458.00	-
Fire Law Enforcement Ambulance	-	34,315.64	34,315.64	-
Special City & County Highway	2,200.92	8,945.06	9,146.53	1,999.45
General Fund-Cherryvale	-	497,651.11	497,651.11	-
Library	-	54,097.70	54,097.70	-
Nuisance	487.50	2,432.50	2,660.00	260.00
Special City & County Highway	2,397.51	10,291.71	10,230.89	2,458.33
General Fund-Coffeyville	-	2,388,541.31	2,388,541.31	-
Employee Benefits	-	11.74	11.74	-
Library	-	364,646.11	364,646.11	-
Bond and Interest	-	0.55	0.55	-
Nuisance	23,139.10	58,062.52	57,773.04	23,428.58
Special City & County Highway	10,359.47	43,461.57	43,747.49	10,073.55
General Fund-Dearing City	-	7,683.13	7,683.13	-
Special City & County Highway	425.95	1,809.04	1,806.86	428.13
General Fund-Elk City	-	57,901.99	57,901.99	-
Employee Benefits	-	1.10	1.14	(0.04)
Special Fire Equipment	-	816.43	816.43	-
Nuisance	662.73	850.00	762.73	750.00
Special City & County Highway	326.52	1,312.27	1,349.58	289.21
General Fund-Havana City	-	14,310.70	14,310.70	-
Sewer	2,775.27	3,725.50	5,635.27	865.50
Special City & County Highway	117.51	448.30	473.57	92.24
General Fund-Independence	689.98	1,826,633.08	1,829,257.64	(1,934.58)
Employee Benefits	267.08	717,160.70	717,148.59	279.19
Industrial	10.87	27,711.96	27,712.99	9.84
Library	79.02	217,945.77	217,946.05	78.74
Special Liability	30.61	82,730.88	82,737.88	23.61
Bond and Interest	-	705.50	705.50	-
Paving	2,858.04	2,858.08	5,716.12	-
Sewer	1,347.68	2,941.96	2,695.38	1,594.26
Nuisance	1,100.00	7,928.00	3,250.00	5,778.00
Special City & County Highway	9,517.74	40,656.14	40,536.42	9,637.46
Library Employee Benefits	(3.76)	-	-	(3.76)
General Fund-Liberty City	-	24,793.89	24,793.89	-
Sewer	1,095.40	1,405.81	2,488.71	12.50
Special City & County Highway	124.29	499.85	513.69	110.45
General Fund-Tyro City	-	17,146.24	17,146.24	-
Sewer	2,932.00	6,903.00	5,604.00	4,231.00
Special City & County Highway	220.32	889.06	912.40	196.98
Subtotal Cities	63,160.30	7,067,333.97	7,069,835.63	60,658.64

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships:				
General Fund-Caney TWP	$ 2,385.88	$ 299.63	$ -	$ 2,685.51
General Fund-Cherokee TWP	5,276.11	8,933.32	10,000.00	4,209.43
Township Hall	7,312.12	2,951.95	-	10,264.07
General Fund-Cherry TWP	2,141.56	-	-	2,141.56
General Fund-Drum Creek TWP	3,367.02	3,017.00	5,000.00	1,384.02
General Fund-Indep TWP	4,673.31	0.26	-	4,673.57
General Fund-Liberty TWP	3,467.83	45.14	-	3,512.97
Township Hall	1,042.82	740.75	-	1,783.57
General Fund-Louisburg TWP	-	5,862.23	5,862.23	-
Fire Protection	-	9,172.22	9,172.22	-
Township Hall	-	8,892.54	8,892.54	-
General Fund-Parker TWP	180.48	8,692.50	8,408.69	464.29
Township Hall	9,392.41	6,012.69	6,384.30	9,020.80
General Fund-Rutland TWP	2.03	-	-	2.03
Township Hall	6.74	-	-	6.74
General Fund-Sycamore TWP	2,509.48	4,318.55	3,040.47	3,787.56
Township Hall	3,805.11	10,183.56	5,485.32	8,503.35
General Fund-West Cherry	3,107.15	2.27	3,107.15	2.27
Subtotal Townships	48,670.05	69,124.61	65,352.92	52,441.74
Schools:				
General Fund - USD 283	61.92	103,194.36	103,013.92	242.36
Supplemental General	-	195,978.23	195,978.23	-
Capital Outlay	-	24,409.11	24,409.11	-
General Fund - USD 436	103.50	937,721.22	937,392.00	432.72
Recreation Commission	-	144,004.69	144,004.69	-
Rec Comm Employee Benefits	-	17,637.41	17,637.41	-
Bond and Interest	-	410,520.65	410,520.65	-
Capital Outlay	-	431,632.25	431,632.25	-
Supplemental General	-	966,267.70	966,267.70	-
General Fund - USD 445	70.84	2,409,172.20	2,408,818.17	424.87
Capital Outlay	-	1,106,695.87	1,106,695.87	-
Bond and Interest	-	21,402.36	21,402.36	-
Recreation Commission	-	544,854.66	544,854.66	-
Rec Comm Employee Benefits	-	108,552.77	108,552.77	-
Supplemental General	-	2,301,637.18	2,301,637.18	-
General Fund - USD 446	594.93	1,995,030.72	1,993,066.37	2,559.28
Capital Outlay	157.80	928,200.03	928,200.40	157.43
Recreation Commission	78.90	494,028.47	494,028.57	78.80
Rec Comm Employee Benefit	19.72	123,591.52	123,591.53	19.71
Library	48.33	302,656.52	302,651.63	53.22
Bond and Interest	51.64	339,797.28	339,797.36	51.56
Supplemental General	273.33	1,753,084.18	1,753,082.27	275.24
General Fund - USD 447	112.93	312,483.82	311,988.03	608.72
Capital Outlay	-	167,362.16	167,362.16	-
Recreation Commission	-	62,988.92	62,988.92	-
Supplemental General	-	325,831.39	325,831.39	-
General Fund - USD 461	22.51	112,712.96	112,657.79	77.68
Capital Outlay	-	49,995.51	49,995.51	-
Recreation Commission	-	24,815.28	24,815.28	-
Bond and Interest	-	59,655.91	59,655.91	-
Supplemental General	-	111,431.15	111,431.15	-

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools (continued):				
General Fund - USD 484	$ 11.45	$ 11,227.68	$ 11,202.89	$ 36.24
Bond and Interest	-	2,668.82	2,668.82	-
Capital Outlay	-	4,411.35	4,411.35	-
Recreation Commission	-	924.52	924.52	-
Supplemental General	-	10,658.32	10,658.32	-
General Fund-CCC	-	8,270,999.50	8,270,999.50	-
Capital Outlay-CCC	-	397,581.55	397,581.55	-
General Fund-ICC	843.74	6,559,067.64	6,559,126.72	784.66
Capital Outlay-ICC	-	597.97	597.97	-
Subtotal Schools	2,451.54	32,145,483.83	32,142,132.88	5,802.49
Cemeteries				
Fawn Creek #1	17,479.65	7,441.11	10,000.00	14,920.76
Grandview #2	-	618.70	618.70	-
Harrisonville #3	-	20,772.40	20,772.40	-
Havana Cemetery #4	2,112.27	10,643.02	5,000.00	7,755.29
Jefferson #5	8,338.18	1,232.48	5,000.00	4,570.66
Robbins #7	50,575.98	6,975.74	3,000.00	54,551.72
Varner Ross #8	-	1,354.22	1,354.22	-
Springhill #9	9,162.83	5,669.80	-	14,832.63
Sycamore #10	-	9,267.23	9,267.23	-
Oakhill #11	-	9,516.88	9,516.88	-
Rutland #12	22.58	5,217.52	5,000.00	240.10
Liberty #13	735.05	9,438.00	9,503.23	669.82
Cherokee #14	1,751.84	4,742.62	6,494.46	-
Cherry #15	-	5,160.50	4,599.83	560.67
White #17	7,959.74	5,570.15	5,000.00	8,529.89
West Cherry #18	5,089.70	3,244.85	4,100.00	4,234.55
Blackjack #19	88.49	2,770.27	1,686.40	1,172.36
Subtotal Cemeteries	103,316.31	109,635.49	100,913.35	112,038.45
Watershed Districts:				
Verdigris Drainage #1	18,937.31	4,874.90	10,000.00	13,812.21
Verdigris Drainage #2	41,300.04	-	-	41,300.04
Verdigris Drainage #3	-	3,776.77	-	3,776.77
Bee Creek Watershed #15	35.54	20,962.33	20,000.00	997.87
Twin Caney Watershed #34	-	1,740.44	1,740.44	-
Duck Creek Watershed #59	7.94	3,791.14	3,799.08	-
Subtotal Watershed Districts	60,280.83	35,145.58	35,539.52	59,886.89
Wildcat Extension District #14:				
Wildcat Extension District #14	27.40	490,131.94	490,132.22	27.12
Subtotal Wildcat Extension District #14	27.40	490,131.94	490,132.22	27.12
Regional Library:				
General Fund	-	231,695.17	231,695.17	-
Employee Benefits	-	15,795.07	15,795.07	-
Subtotal Regional Library	-	247,490.24	247,490.24	-
Total Subdivisions	$ 277,906.43	$ 40,164,345.66	$ 40,151,396.76	$ 290,855.33

MONTGOMERY COUNTY, KANSAS
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Funds:				
State Educational Building	$ 19.72	$ 354,435.37	$ 354,435.37	$ 19.72
State Correctional Building	9.86	177,217.79	177,217.79	9.86
Total State Funds	$ 29.58	$ 531,653.16	$ 531,653.16	$ 29.58
Other Agency Funds:				
Payroll Clearing	$ 16,691.76	$ 38,555.75	$ 36,535.50	$ 18,712.01
Heritage Trust	16,926.38	15,684.00	16,663.00	15,947.38
Unclaimed Money	920.74	-	-	920.74
Stray Animal	2,670.34	8,085.00	10,783.34	(28.00)
Confiscated Cash Holding - Sheriff	910.82	-	-	910.82
Change	1,373.85	98,378.84	98,378.84	1,373.85
State VIN Fees	128.00	-	-	128.00
Sewer District No. 1 Escrow	5,101.00	-	-	5,101.00
Sewer District No. 4 Escrow	2,696.05	-	-	2,696.05
Candidate Registration Fee	-	50.00	-	50.00
Inmate	35,174.95	206,099.30	209,834.50	31,439.75
Inmate Trust	468.50	-	-	468.50
Inmate Wood Shop	176.33	-	-	176.33
Sheriff DTF	8,307.19	3,008.70	1,000.00	10,315.89
Sheriffs Foreclosure Sale	-	9,650.00	9,650.00	-
Law Library	103,801.07	22,815.89	7,723.94	118,893.02
Total Other Agency Funds	$ 195,346.98	$ 402,327.48	$ 390,569.12	$ 207,105.34
Distributable Funds:				
Current Tax	$ 29,204,225.57	$ 53,847,928.15	$ 53,083,699.87	$ 29,968,453.85
Delinquent Tax	746,000.07	1,958,304.75	1,956,073.26	748,231.56
Motor Vehicle Tax	946,118.51	4,563,447.07	4,573,900.98	935,664.60
Recreational Vehicle Tax	9,633.68	60,151.19	58,932.04	10,852.83
In Lieu of Tax	-	7,927.99	7,927.99	-
Special City and County Highway	-	1,083,130.02	1,083,130.02	-
Special Mineral Production Tax	-	13,075.27	13,075.27	-
Commercial Vehicle Tax	7,737.63	159,549.23	158,979.45	8,307.41
Neighborhood Revitalization	-	227,571.26	227,571.26	-
Total Distributable Funds:	$ 30,913,715.46	$ 61,921,084.93	$ 61,163,290.14	$ 31,671,510.25
Total Agency Funds	$ 31,386,998.45	$ 103,019,411.23	$ 102,236,909.18	$ 32,169,500.50

Schedule 4

MONTGOMERY COUNTY, KANSAS

Reconciliation of 2021 Tax Roll

For the Year Ended December 31, 2022

County Clerk's Abstract of Taxes Levied		$ 55,727,401.55
Add: Supplemental Tax Roll		11,646.00
Deduct: Taxes Abated		(121,914.86)
Tax Roll as Adjusted		$ 55,617,132.69
County Treasurer's Accounting		
Net Current Tax Collections		$ 53,155,017.71
Uncollected:		
Personal Property	$ 53,918.26	
Real Estate	1,948,701.33	
Special Assessments	459,495.39	
Total Uncollected		2,462,114.98
Net Tax Roll		$ 55,617,132.69

MONTGOMERY 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					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	SFY 2021	10.557	$ -	$ 45,070.00	$ 57,251.00
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	SFY 2022	10.557	-	67,070.00	66,215.00
		TOTAL 10.557	-	112,140.00	123,466.00
Total U.S. Department of Agriculture			-	112,140.00	123,466.00
U.S. DEPARTMENT OF THE TREASURY					
Direct Grant					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	N/A	21.027	1,970,585.35	3,091,205.00	2,098,537.50
Total U.S. Department of the Treasury			1,970,585.35	3,091,205.00	2,098,537.50
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through State of Kansas Department of Health and Environment					
Public Health Emergency Preparedness	SFY 2021	93.069	-	14,599.00	14,599.00
Public Health Emergency Preparedness	SFY 2022	93.069	-	12,967.00	12,967.00
		TOTAL 93.069	-	27,566.00	27,566.00
Immunization Cooperative Agreements	SFY 2021	93.268	-	3,827.00	3,827.00
Immunization Cooperative Agreements	SFY 2022	93.268	-	1,114.00	1,114.00
Immunization Cooperative Agreements - COVID-19	SFY 2021	93.268	-	10,045.00	10,045.00
		TOTAL 93.268	-	14,986.00	14,986.00
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	SFY 2021	93.323	-	15,603.72	15,603.72
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	SFY 2022	93.323	-	140,764.78	140,764.78
		TOTAL 93.323	-	156,368.50	156,368.50

MONTGOMERY 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 (Continued)					
Passed through State of Kansas Department of Health and Environment					
CCDF Cluster					
Child Care and Development Block Grant	SFY 2021	93.575	$ -	$ 11,869.00	$ 11,869.00
Child Care and Development Block Grant - COVID-19	SFY 2021	93.575	-	1,610.00	1,610.00
Child Care and Development Block Grant	SFY 2022	93.575	-	5,343.04	5,343.04
Child Care and Development Block Grant - COVID-19	SFY 2022	93.575	-	100.00	100.00
CCDF Cluster Total		TOTAL 93.575	-	18,922.04	18,922.04
Maternal and Child Health Services Block Grant to the States	SFY 2021	93.994	-	15,085.00	15,085.00
Maternal and Child Health Services Block Grant to the States	SFY 2022	93.994	-	23,715.00	23,715.00
		TOTAL 93.994	-	38,800.00	38,800.00
Total U.S. Department of Health and Human Services			-	256,642.54	256,642.54
U.S. DEPARTMENT OF DEFENSE					
Passed through State of Kansas					
Federal Flood Control Allocation	Not Assigned	12.106	-	2,121.75	848.71
Total U.S. Department of Defense			-	2,121.75	848.71
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through State of Kansas Department of Transportation					
Highway Safety Cluster					
State and Community Highway Safety	PT-1208-23	20.600	-	1,822.28	1,822.28
Highway Safety Cluster Total			-	1,822.28	1,822.28
Highway Planning and Construction Cluster					
Highway Planning and Construction	63 C-5128-01	20.205	-	82,775.48	128,631.07
Highway Planning and Construction	63 C-5060-01	20.205	-	35,033.51	-
Highway Planning and Construction Cluster Total		TOTAL 20.205	-	117,808.99	128,631.07
Total U.S. Department of Transportation			-	119,631.27	130,453.35

MONTGOMERY 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 HOMELAND SECURITY					
Passed through State of Kansas					
Emergency Management Performance Grants	EMPG 2020	97.042	$ -	$ 31,086.00	$ 31,086.00
Emergency Management Performance Grants	EMPG 2021	97.042	-	32,764.00	32,764.00
		TOTAL 97.042	-	63,850.00	63,850.00
Disaster Grants - Public Assistance	FEMA DISASTER #4449DR	97.036	-	15,314.31	15,314.31
Total U.S. Department of Homeland Security			-	79,164.31	79,164.31
TOTAL FEDERAL AWARDS			$ 1,970,585.35	$ 3,660,904.87	$ 2,689,112.41

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

Montgomery 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
Montgomery 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 the Montgomery County, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement, which collectively comprise the Montgomery County, Kansas' basic financial statement and have issued our report thereon dated August 2, 2023.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered the Montgomery 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 the Montgomery County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Montgomery 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 County'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-01 that we consider to be a material weakness.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Montgomery 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2022-01.

Montgomery County, Kansas' Response to Finding
Government Auditing Standards requires the auditor to perform limited procedures on the Montgomery County, Kansas' response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Montgomery County, Kansas' response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

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
Certified Public Accountants

Chanute, Kansas
August 2, 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
Montgomery County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Montgomery 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 Montgomery County, Kansas' major federal programs for the year ended December 31, 2022. Montgomery 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, Montgomery 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 Montgomery 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 Montgomery 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 Montgomery 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 Montgomery 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 Montgomery 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 Montgomery 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 Montgomery 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 Montgomery 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
August 2, 2023

MONTGOMERY 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 Montgomery 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?	X	Yes		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 Montgomery 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 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

MONTGOMERY COUNTY, KANSAS

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

II. FINANCIAL STATEMENT FINDINGS

Finding: 2022-001 – General Ledger Reconciliations

Criteria:
Internal controls should be in place that provide reasonable assurance that financial systems generate records for proper accountability for all funds and other assets of the County.

Condition:
Reconciliations of asset and liability accounts found transactions that were for the Motor Vehicle Operating Fund not recorded at all in the general ledger. These general ledger account reconciliations resulted in material amount of general ledger adjustments posted after year end and through the date of the audit report, which also resulted in a negative cash balance for Kansas cash basis laws.

Cause:
The County did not have adequate staff properly trained in the area of general ledger preparation, reconciliation, and review with regards to the Motor Vehicle Operating Fund.

Effect:
The deficiencies in the design and operation of the internal controls in this area could adversely affect the recording, processing, summarization, and reporting of financial data if activity is not properly recorded in the general ledger when the activity is incurred.

Views of responsible officials and planned corrective action:
See the Corrective Action Plan on page 104 of the current year audit.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

MONTGOMERY COUNTY, KANSAS

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

NONE

FRED GRESS

COUNTY FINANCE OFFICER
MONTGOMERY COUNTY
P. O. BOX 446
Independence, Kansas 67301

Phone (620) 330-1113
fress@mgcountyks.org

Corrective Action Plan

August 2, 2023

Cognizant or Oversight Agency for Audit

Montgomery County, Kansas respectfully submits the following corrective action plan for the year ended December 31, 2022.

Name and address of independent public accounting firm: Jarred, Gilmore & Phillips, PA, P.O. Box 779, 1815 S Santa Fe, Chanute, Kansas 66720.

Audit period: Year ended December 31, 2022.

The finding from the August 2, 2023 schedule of findings and questioned costs are discussed below. The finding is numbered consistently with the number assigned in the schedule.

Finding: 2022-001 – General Ledger Reconciliations
Recommendation:
Additional training for staff is needed in the area of general ledger preparation, reconciliations and overall use of the general ledger software with regards to the Motor Vehicle Operating Fund.

Views of responsible officials and planned corrective action:
Montgomery County is currently beginning the process of identifying and bringing in a new software system to replace the current Komtek system. The process will start in 2023 with a projected implementation date of sometime in 2024. While the new system is being installed the Finance Officer will be tracking the Motor Vehicle Operating Fund activity with the County Treasurer to ensure that the operation is maintaining the records according to the Statutes and all guidelines as required by law.

The County Commissioners are committed to maintaining a balanced and transparent general ledger for all functions of Montgomery County. They will be monitoring the Motor Vehicle Operating Fund activity and will request, at a minimum, quarterly reports from the County Treasurer concerning the Motor Vehicle Operating Fund activity.

If the Oversight Agency for Audit has questions regarding this plan, please call Charlotte Scott Schmidt, County Clerk, (620) 330-1200.

Sincerely,

Montgomery County, Kansas

Fred Gress, Montgomery County Financial Officer