GOVE COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2023

GOVE COUNTY, KANSAS

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For the Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Gove County Commissioners
Gove County, Kansas
P.O. Box 128
Gove, KS 67736

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Gove County, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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 Gove County, Kansas as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Gove County, Kansas as of December 31, 2023, 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

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

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

In performing an audit in accordance with GAAS, I:

- 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 Gove County, Kansas' 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Gove County, Kansas' ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my 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.

Prior Year Comparative Analysis

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Gove County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued my report thereon dated September 22, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and my 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied

in the audit of the 2022 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 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2022 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, 2022, on the basis of accounting described in Note 1.

James V. Myers
Certified Public Accountant

September 27, 2024

GOVE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Fund:						
General	$ 1,379,069	$ 2,291,687	$ 1,899,532	$ 1,771,224	$ 42,068	$ 1,813,292
Special Purpose Funds:						
Road and Bridge	612,142	2,032,502	1,916,882	727,762	590	728,352
Noxious Weed	12,258	134,542	126,697	20,103	3,140	23,243
Hospital Maintenance	199,645	2,098,515	2,298,160	-	-	-
Employee Benefits	408,939	1,499,267	1,346,476	561,730	-	561,730
Mental Health	-	18,801	18,801	-	-	-
Developmental Sevices	-	56,795	56,795	-	-	-
Sheriff	86,265	615,117	609,303	92,079	-	92,079
Sheriff Special Equipment	26,826	-	10,000	16,826	-	16,826
Noxious Weed Capital Outlay	162,807	-	-	162,807	-	162,807
Special Alcohol	13,845	706	200	14,351	-	14,351
911 Emergency Services	55,219	-	-	55,219	-	55,219
911 Wireless	7,718	-	-	7,718	-	7,718
Landfill Closure Reserve	300,000	25,000	-	325,000	-	325,000
Airport	44,032	50,355	49,415	44,972	-	44,972
Special Highway Improvement	913,602	-	21,800	891,802	-	891,802
Special Machinery	791,338	200,000	639,125	352,213	-	352,213
Register of Deeds Technology	2,832	6,709	-	9,541	-	9,541
Bio Terrorism Local	31,148	28,341	43,203	16,286	-	16,286
Bio Terrorism Regional	30,269	69,550	66,506	33,313	1,196	34,509
DEA Sheriff	458	-	-	458	-	458
Diversion Fees	9,305	345	150	9,500	-	9,500
Treasurer's Special Auto	25,593	35,695	42,327	18,961	-	18,961
Prosecuting Attorney Training	11,108	2,383	1,367	12,124	-	12,124
Attorney's Trust	21,207	30	-	21,237	-	21,237
Sheriff's Special Law Enforcement	52,469	-	5,065	47,404	-	47,404
Concealed Carry	6,972	162	-	7,134	-	7,134
K-9	460	266	-	726	-	726
Porta Count Machine	2,314	-	-	2,314	-	2,314

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

GOVE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued):						
Chronic Disease Risk	9,513	-	-	9,513	-	9,513
County Health Car Seats	8,690	-	-	8,690	-	8,690
GCHD Building	27,516	969	-	28,485	-	28,485
Ebola	354	-	-	354	-	354
Sheriff VINS	23,106	3,800	400	26,506	-	26,506
Sheriff Seizure	1,053	12,019	5,988	7,084	-	7,084
Clerk Technology	3,014	1,621	-	4,635	-	4,635
Treasurer Technology	6,037	1,621	-	7,658	-	7,658
Medical Reimbursement Reserve	484,024	115,257	76,894	522,387	-	522,387
Sheriff Offender Registration	3,160	700	-	3,860	-	3,860
COVID-19 ELC Expanding	1,369	-	-	1,369	-	1,369
COVID-19	45,904	-	17,905	27,999	-	27,999
American Recovery	76,755	1,622	61,033	17,344	-	17,344
Kansas Fights Addiction	498	4,669	-	5,167	-	5,167
Comprehensive Housing Improvement	-	214,000	21	213,979	-	213,979
Drug Tax	-	2,925	-	2,925	-	2,925
Grant Clearing	-	47,289	47,280	9	-	9
Bond and Interest Funds:						
Hospital Revenue Bonds	-	27,828	27,828	-	-	-
Business Funds:						
Independent Living Facility	-	10,200	7,178	3,022	472	3,494
Solid Waste	312,886	213,928	209,927	316,887	-	316,887
Total Reporting Entity (excluding Agency Funds)	$ 6,211,719	$ 9,825,216	$ 9,606,258	$ 6,430,677	$ 47,466	$ 6,478,143

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

GOVE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Composition of Cash:		
Primary Government:		
Cash on hand	$	1,430
CDARS Accounts - Equity Bank		3,950,225
Certificates of Deposit - The Bank		1,600,000
Checking Accounts - The Bank		9,652,244
Money Market Accounts - Equity Bank		-
Money Market Accounts - Kansas Land Bank		747,663
ROD - Treasurer:		
Checking Acccount		61
District Court:		
Checking Account		5,296
Law Library:		
Checking Account		34,560
Total Cash	$	15,991,479
Agency Funds per Schedule 3		(9,513,336)
Total Reporting Entity (Excluding Agency Funds)	$	6,478,143

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

GOVE COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended December 31, 2023

Note 1: Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity
Gove County, Kansas, is a municipal corporation governed by an elected three-member commission. The regulatory financial statement does not include any related municipal entities. It presents only Gove County, Kansas.

B. 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.

Gove County, Kansas 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 Gove County, Kansas to use the regulatory basis of accounting.

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

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

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

Note 1: Summary of Significant Accounting Policies (continued)

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

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

Trust 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.).

Business Funds – financed in whole or in part by fees charged to users of the goods or services (enterprise d internal service fund).

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

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by Gove County, Kansas (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

E. Property taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

Note 1: Summary of Significant Accounting Policies (continued)

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

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

Note 2: 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 Gove County, Kansas 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. Gove County, Kansas 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing

Note 2: Budgetary Information (continued)

may be held and the governing body may amend the budget at that time. There were budget amendments for the year ending December 31, 2023 in the following funds: Solid Waste Fund, Independent Living Facility Fund, Noxious Weed Fund, Airport Fund.

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

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

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

Special Highway Improvement
Special Machinery
Register of Deeds Technology
Bio Terrorism Local
Bio Terrorism Regional
DEA Sheriff
Diversion Fees
Treasurer's Special Auto
Prosecuting Attorney Training
Attorney's Trust
Sheriff's Special Law Enforcement
Concealed Carry
K-9
Porta Count Machine
Chronic Disease Risk
County Health Car Seats
GCHD Building
Ebola
Sheriff VINS
Sheriff Seizure

Note 2: Budgetary Information (continued)

Clerk Technology
Treasurer Technology
Medical Reimbursement Reserve
Sheriff Offender Registration
COVID-19 ELC Expanding
COVID-19
American Recovery
Kansas Fights Addiction
Comprehensive Housing Improvement
Drug Tax
Grant Clearing

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

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Gove County, Kansas. The statute requires banks eligible to hold Gove County, Kansas' funds have a main or branch bank in the county in which Gove County, Kansas is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Gove County, Kansas has no other policies that would further limit interest rate risk

K.S.A. 12-1675 limits Gove County, Kansas' 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. Gove County, Kansas has no investment policy that would further limit its investment choices.

Concentration of credit risk
State statutes place no limit on the amount Gove County, Kansas 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, Gove County, Kansas' deposits may not be returned to it. State statutes require Gove County, Kansas' 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

Note 3: Deposits and Investments (continued)

Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Gove County, Kansas did not use designated "peak periods" in 2023. All deposits were legally secured at December 31, 2023.

At December 31, 2023, Gove County, Kansas' carrying amount of deposits was $15,991,479 and the bank balance was $16,211,445. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $4,505,089 was covered by federal depository insurance, $11,706,356 was collateralized with securities held by the pledging financial institutions' agents in Gove County, Kansas' name.

Custodial credit risk – investments

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

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Oil & Gas	Resolution	$2,388
Road & Bridge	Special Machinery	68-141g	200,000
Noxious Weed	Noxious Weed Mach	2-1318	---
Emp Ben	Med Reimb Res	Resolution	86,692
Bioterrorism Local	Bioterrorism	Resolution	19,626
Treas Spc Auto	General	8-145	25,593
Law Enforcement Trust	Drug Tax	Resolution	2,925
Solid Waste	Landfill Clos Res	Resolution	25,000
Oil & Gas	Gove Cty Housing	Resolution	200,000
Total			$ 562,224

Note 5: Risk Management

Gove County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Gove County, Kansas has been unable to obtain property, liability, and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, Gove County, Kansas joined together with other counties in the state to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 88 participating members.

Note 5: Risk Management (continued)

Gove County, Kansas pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC's management.

Gove County, Kansas has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, Gove County, Kansas joined together with other counties in the state to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 101 participating members.

Gove County, Kansas pays an annual premium to KCAMP for its property and casualty 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 $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP's management.

Note 6: Municipal Solid Waste Landfill

State and federal laws and regulations require Gove County, Kansas to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste fund in these financial statements, Gove County, Kansas is incurring a liability based on the future closure and post closure costs that will be incurred near or after the date the landfill no longer accepts waste. These amounts are based on what it would cost to perform all closure and post closure care in 2023. Actual cost may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The estimate of closure and post closure care liability at year-end would be $777,116. This liability is based on the use of 69.95% of the estimated capacity of the landfill. Gove County, Kansas will recognize the remaining estimated cost of closure and post closure care of $905,888 as the remaining estimated capacity is filled. Gove County, Kansas expects the landfill to continue to operate for approximately 24 years. Gove County, Kansas has established a Landfill Closure Reserve Fund for payment of closure and post-closure care cost. As of December 31, 2023, the ending fund balance for the Landfill Closure Reserve Fund was $325,000.

Note 6: Municipal Solid Waste Landfill (continued)

Gove County, Kansas is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notes, record keeping and reporting, and calculation of costs to be assured. Gove County, Kansas has satisfied all four requirements.

Note 7: Compensated Absences

Vacation Leave

On January 1 of each year, all employees, except first year employees, are entitled to paid vacation leave as follows:

0 - 5 years	1 day per month
6 - 15 years	1.5 days per month
16 or more years	2 days per month

For new employees, vacation leave may be used after six months of employment. Vacation leave may not be used in excess of the days accrued during the first year of employment.

Employees may carry over three days of unused vacation leave for use in the next year. Any unused vacation leave will be paid to the employee at the current rate of pay when an employee leaves employment unless the employee voluntarily leaves employment without giving two weeks' notice or is terminated with cause.

Personal Leave

All full-time employees are allowed one day of paid personal leave per month. Personal leave accrues on the first day of January and may be used for any reason. All personal leave not used during the calendar year is carried over as medical leave, up to a maximum of ninety days. Any additional unused personal leave will be paid to the employee at 50% of the employee's current rate of pay with the first payroll in the proceeding January. Unused personal leave is not paid on termination of employment. Employees who retire with a personal leave balance will be paid at 50% of the employee's current rate of pay no later than the last day of the month of retirement.

Medical Leave

Unused personal leave is carried over as medical leave, up to a maximum of ninety days. Unused medical leave is not paid on termination of employment. Employees who retire with a medical leave balance will be paid at 50% of the employee's current rate of pay no later than the last day of the month of retirement.

Note 8: General Information about the Pension Plan

Plan description: Gove County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. 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, 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Gove County, Kansas were $195,494 for the year ended December 31, 2023.

Net Pension Liability: At December 31, 2023, Gove County, Kansas' proportionate share of the collective net pension liability reported by KPERS was $1,934,184. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. Gove County, Kansas' proportion of the net pension liability was based on the ratio of Gove County, Kansas' contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

Note 8: General Information about the Pension Plan (continued)

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

Note 9: Other Post Employment Benefits

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

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

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employee contribution rate is set at 1% for the year ended December 31, 2023.

Note 10: Contingencies

In the normal course of operations, Gove County, Kansas participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 11: Compliance Matters

There were no compliance matters for Gove County, Kansas for the year ended December 31, 2023.

Note 12: Evaluation of Subsequent Events

The organization has evaluated subsequent events through September 27, 2024, the date which the financial statements were available to be issued.

Note 13: Long-Term Debt

Changes in long-term liabilities for Gove County, Kansas for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds:									
2016 Hospital Revenue Bonds	0.00%	3/30/2016	278,275	3/30/2026	$ 111,310	$ -	$ 27,828	$ 83,482	$ -
Capital Leases Payable									
HVAC - KansasLand Bank**	4.20%	11/9/2015	2,076,725	5/15/2026	769,536	-	213,937	555,599	28,233
JD 644P Wheel Loader	2.97%	5/26/2021	226,692	5/26/2026	183,968	-	43,993	139,975	5,464
Total Contractual Indebtedness					$ 1,064,814	$ -	$ 285,758	$ 779,056	$ 33,697

** Gove County, Kansas, is listed as a Co-Lessee along with Gove County Medical Center on the equipment lease purchase agreement dated November 9, 2015. For the year ended December 31, 2023 Gove County Medical Center made all the principal and interest payments.

Note 13: Long-Term Debt (continued)

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

Issue	2024	2025	2026	2027	2028	Total
Principal:						
Revenue Bonds	$ 27,827	$ 27,828	$ 27,827	$ -	$ -	$ 83,482
Capital Leases Payable						
HVAC - KansasLand Bank	223,097	232,649	99,853	-	-	555,599
JD 644P Wheel Loader	45,300	46,645	48,030	-	-	139,975
Total Principal	296,224	307,122	175,710	-	-	779,056
Interest:						
Revenue Bonds	-	-	-	-	-	-
Capital Leases Payable						
HVAC - KansasLand Bank	19,073	9,520	1,051	-	-	29,644
JD 644P Wheel Loader	4,157	2,812	1,426	-	-	8,395
Total Interest	23,230	12,332	2,477	-	-	38,039
Total Principal and Interest	$ 319,454	$ 319,454	$ 178,187	$ -	$ -	$ 817,095

REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION

Schedule 1

GOVE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
Governmental Fund Types:						
General Funds:						
General	$ 2,899,439	$ -	$ 2,899,439	$ 1,899,532	$ (999,907)	
Special Purpose Funds:						
Road and Bridge	2,601,000	-	2,601,000	1,916,882	(684,118)	
Noxious Weed	244,912	-	244,912	126,697	(118,215)	
Hospital Maintenance	2,600,000	-	2,600,000	2,298,160	(301,840)	
Employee Benefits	1,916,000	-	1,916,000	1,346,476	(569,524)	
Mental Health	18,364	-	18,364	18,801	437	*
Developmental Services	58,154	-	58,154	56,795	(1,359)	*
Sheriff	659,059	-	659,059	609,303	(49,756)	
Sheriff Special Equipment	48,279	-	48,279	10,000	(38,279)	
Noxious Weed Capital Outlay	192,394	-	192,394	-	(192,394)	
Special Alcohol	18,368	-	18,368	200	(18,168)	
911 Emergency Services	55,219	-	55,219	-	(55,219)	
911 Wireless	7,718	-	7,718	-	(7,718)	
Landfill Closure Reserve	200,000	-	200,000	-	(200,000)	
Airport	96,000	-	96,000	49,415	(46,585)	
Bond and Interest Funds:						
Hospital Revenue Bonds	27,828	-	27,828	27,828	-	
Business Funds:						
Independent Living Facility	100,000	-	100,000	7,178	(92,822)	
Solid Waste	475,000	-	475,000	209,927	(265,073)	

* Exempt from budget law per K.S.A. 19-4007

GOVE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad valorem property tax	$ 661,382	$ 1,151,469	$ 1,171,278	$ (19,809)
Commercial vehicle tax	9,017	4,527	4,236	291
Delinquent tax	8,413	7,246	-	7,246
Intangible tax	12,574	12,453	9,577	2,876
Motor vehicle tax	64,708	42,984	29,913	13,071
Recreational vehicle tax	1,617	873	652	221
Special assessments	37	37	-	37
Watercraft tax	-	-	290	(290)
16/20M vehicle tax	3,145	4,918	2,788	2,130
Interest/charges on delinquent taxes	13,566	23,700	10,000	13,700
Total Taxes and Shared Revenues	$ 774,459	$ 1,248,207	$ 1,228,734	$ 19,473
Intergovernmental				
Local sales & use tax	476,700	470,101	350,000	120,101
Mineral production tax	39,420	34,106	15,000	19,106
Total Taxes and Shared Revenues	$ 516,120	$ 504,207	$ 365,000	$ 139,207
Licenses, Permits and Fees				
County official fees	$ 93,349	$ 122,488	$ 80,000	$ 42,488
County Health - federal aid	7,253	6,572	14,000	(7,428)
County Health - fees & grants	10,305	14,763	22,000	(7,237)
County Health - state aid	22,401	10,894	12,000	(1,106)
Total Licenses, Permits and Fees	$ 133,308	$ 154,717	$ 128,000	$ 26,717
Use of Money and Property				
Interest on idle fund investments	$ 48,227	$ 346,174	$ 50,000	$ 296,174
Rent on building	-	2,442	-	2,442
Total Use of Money and Property	$ 48,227	$ 348,616	$ 50,000	$ 298,616

GOVE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Other				
Reimbursement	$ 937	$ 10,274	$ -	$ 10,274
Surplus property sales	-	73	-	73
Transfer from ARPA	116,598	-	-	-
Transfer from Solid Waste	-	-	100,000	(100,000)
Transfer From Treasurer's Special Auto	17,686	25,593	15,000	10,593
Total Other	$ 135,221	$ 35,940	$ 115,000	$ (79,060)
Total Receipts	$ 1,607,335	$ 2,291,687	$ 1,886,734	$ 404,953

GOVE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
Ambulance	$ 80,000	$ 53,334	$ 80,000	$ (26,666)
Appraiser	133,160	150,899	161,790	(10,891)
County attorney	74,545	80,484	86,500	(6,016)
County clerk	115,190	128,608	139,000	(10,392)
County commission	77,998	71,704	72,000	(296)
County health	184,044	202,819	220,672	(17,853)
County register of deeds	104,049	104,033	105,500	(1,467)
County treasurer	127,795	134,893	145,500	(10,607)
Court and trial costs	-	9,103	65,000	(55,897)
Courthouse general	540,927	437,827	362,000	75,827
District court	29,977	15,315	37,500	(22,185)
Economic development	62,016	64,705	85,000	(20,295)
Election	43,996	31,330	44,048	(12,718)
Healthy Start	7,639	10,873	-	10,873
Landfill	364,444	337,900	353,017	(15,117)
Prisoner care	12,402	13,860	95,000	(81,140)
Rescue	24,000	-	28,000	(28,000)
Total County Expenditures	$ 1,982,182	$ 1,847,687	$ 2,080,527	$ (232,840)
Apportionments				
4-H Building	$ 18,734	$ 10,154	$ 24,580	$ (14,426)
Area Agency on Aging	3,000	3,000	3,000	-
Foster grandparents	1,000	1,000	1,000	-
Juvenile detention	-	-	5,000	(5,000)
Kansas Child Advocacy Center	5,000	5,000	5,000	-
NWKS planning & development	7,303	7,303	6,832	471
Options (NW KS family)	1,000	1,000	1,000	-
Patterson Family Foundation Grant	1,380	-	-	-
Senior companion	4,275	2,000	2,000	-
Soil conservation	20,000	20,000	20,000	-
Western Kansas RC&D	-	-	500	(500)

GOVE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Total Apportionments	$ 61,692	$ 49,457	$ 68,912	$ (19,455)
Transfer to Landfill Closure Reserve	$ -	$ -	$ 125,000	$ (125,000)
Transfer to Oil & Gas Valuation	-	2,388	-	2,388
Total Transfers	$ -	$ 2,388	$ 125,000	$ (122,612)
Cash Basis Reserve	$ -	$ -	$ 625,000	$ (625,000)
Total Expenditures	$ 2,043,874	$ 1,899,532	$ 2,899,439	$ (999,907)
Receipts Over (Under) Expenditures	$ (436,539)	$ 392,155		
Unencumbered Cash, Beginning	1,815,608	1,379,069		
Unencumbered Cash, Ending	$ 1,379,069	$ 1,771,224		

Schedule 2-B

GOVE COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 2,178,500	$ 1,437,340	$ 1,462,561	$ (25,221)
Commercial vehicle tax	10,493	14,045	13,948	97
Delinquent tax	11,225	17,758	-	17,758
Motor vehicle tax	80,964	101,262	98,482	2,780
Recreational vehicle tax	1,964	2,192	2,149	43
Watercraft tax	-	-	957	(957)
16/20M vehicle tax	6,074	6,108	9,178	(3,070)
Intergovernmental				
DOT-Connecting links	872,394	44,945	-	44,945
Federal aid-Emergency preparedness	-	68,449	-	68,449
Special highway	277,183	274,635	280,000	(5,365)
State aid-Emergency preparedness	-	1,795	-	1,795
Permits	780	3,325	-	3,325
Reimbursement	78,400	41,124	-	41,124
Reimbursement-Fuel Tax	31,694	19,524	-	19,524
Total Receipts	$ 3,549,671	$ 2,032,502	$ 1,867,275	$ 165,227
Expenditures				
Capital outlay	$ 1,422,820	$ 255,503	$ 518,000	$ (262,497)
Commodities	591,704	586,470	653,000	(66,530)
Contractual	185,337	202,330	130,000	72,330
Personal services	644,058	672,579	700,000	(27,421)
Transfer to Special Highway Improvement	500,000	-	200,000	(200,000)
Transfer to Special Machinery	-	200,000	200,000	-
Cash basis reserve	-	-	200,000	(200,000)
Total Expenditures	$ 3,343,919	$ 1,916,882	$ 2,601,000	$ (684,118)
Receipts Over (Under) Expenditures	$ 205,752	$ 115,620		
Unencumbered Cash, Beginning	406,390	612,142		
Unencumbered Cash, Ending	$ 612,142	$ 727,762		

GOVE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 44,910	$ 93,807	$ 97,330	$ (3,523)
Commercial vehicle tax	64	280	287	(7)
Delinquent tax	492	386	-	386
Motor vehicle tax	1,614	1,698	2,029	(331)
Recreational vehicle tax	28	38	44	(6)
Watercraft tax	-	-	20	(20)
16/20M vehicle tax	514	17	189	(172)
Reimbursement	1,512	78	-	78
Reimbursement-Chemical sale	36,398	38,238	100,000	(61,762)
Total Receipts	$ 85,532	$ 134,542	$ 199,899	$ (65,357)
Expenditures				
Capital outlay	$ -	$ -	$ 7,500	$ (7,500)
Commodities	95,766	35,935	152,412	(116,477)
Contractual	19,055	23,873	15,000	8,873
Personal services	35,955	66,889	70,000	(3,111)
Transfer to Noxious Weed Capital Outlay	40,000	-	-	-
Total Expenditures	$ 190,776	$ 126,697	$ 244,912	$ (118,215)
Receipts Over (Under) Expenditures	$ (105,244)	$ 7,845		
Unencumbered Cash, Beginning	117,502	12,258		
Unencumbered Cash, Ending	$ 12,258	$ 20,103		

Schedule 2-D

GOVE COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 1,185,307	$ 1,272,775	$ 1,294,545	$ (21,770)
Commercial vehicle tax	8,049	7,745	7,591	154
Delinquent tax	8,192	10,520	-	10,520
Motor vehicle tax	61,555	59,096	53,594	5,502
Recreational vehicle tax	1,499	1,274	1,169	105
Watercraft tax	-	-	521	(521)
16/20M vehicle tax	4,425	4,512	4,994	(482)
Local sales & use tax	758,502	742,593	1,000,000	(257,407)
Total Receipts	$ 2,027,529	$ 2,098,515	$ 2,362,414	$ (263,899)
Expenditures				
Appropriations-sales tax	$ 852,705	$ 942,238	$ 1,000,000	$ (57,762)
Appropriations-tax distribution	1,267,295	1,355,922	1,600,000	(244,078)
Total Expenditures	$ 2,120,000	$ 2,298,160	$ 2,600,000	$ (301,840)
Receipts Over (Under) Expenditures	$ (92,471)	$ (199,645)		
Unencumbered Cash, Beginning	292,116	199,645		
Unencumbered Cash, Ending	$ 199,645	$ -		

Schedule 2-E

GOVE COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 1,050,941	$ 1,390,394	$ 1,414,226	$ (23,832)
Commercial vehicle tax	7,123	6,860	6,730	130
Delinquent tax	7,798	9,503	-	9,503
Motor vehicle tax	56,730	52,142	47,514	4,628
Recreational vehicle tax	1,359	1,124	1,037	87
Watercraft tax	-	-	462	(462)
16/20M vehicle tax	4,876	3,929	4,428	(499)
Reimbursement	28,647	35,315	-	35,315
Total Receipts	$ 1,157,474	$ 1,499,267	$ 1,474,397	$ 24,870
Expenditures				
Contractual	$ 85,037	$ 110,668	$ 10,000	$ 100,668
Employer contributions-FICA/KPERS	327,321	348,844	400,000	(51,156)
Employer contribuitions-H S A	176,742	178,125	190,000	(11,875)
Health insurance	612,576	620,381	650,000	(29,619)
Miscellaneous	-	1,766	-	1,766
Transfer to Medical Reimbursement Reserve	117,662	86,692	166,000	(79,308)
Cash reserve basis	-	-	500,000	(500,000)
Total Expenditures	$ 1,319,338	$ 1,346,476	$ 1,916,000	$ (569,524)
Receipts Over (Under) Expenditures	$ (161,864)	$ 152,791		
Unencumbered Cash, Beginning	570,803	408,939		
Unencumbered Cash, Ending	$ 408,939	$ 561,730		

GOVE COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 28,076	$ 17,026	$ 17,290	$ (264)
Commercial vehicle tax	121	180	180	-
Delinquent tax	151	226	-	226
Motor vehicle tax	981	1,271	22	1,249
Recreational vehicle tax	23	28	28	-
Watercraft tax	-	-	12	(12)
16/20M vehicle tax	90	70	118	(48)
Total Receipts	$ 29,442	$ 18,801	$ 17,650	$ 1,151
Expenditures				
Contractual	$ 29,442	$ 18,801	$ 18,364	$ 437
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-G

GOVE COUNTY, KANSAS
Developmental Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 57,300	$ 52,793	$ 53,735	$ (942)
Commercial vehicle tax	384	374	367	7
Delinquent tax	397	503	-	503
Motor vehicle tax	2,928	2,848	2,591	257
Recreational vehicle tax	71	61	57	4
Watercraft tax	-	-	25	(25)
16/20M vehicle tax	208	216	241	(25)
Total Receipts	$ 61,288	$ 56,795	$ 57,016	$ (221)
Expenditures				
Contractual	$ 61,288	$ 56,795	$ 58,154	$ (1,359)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-H

GOVE COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 538,041	$ 555,635	$ 565,090	$ (9,455)
Commercial vehicle tax	3,640	3,515	3,445	70
Delinquent tax	3,310	4,749	-	4,749
Motor vehicle tax	27,515	26,830	24,323	2,507
Recreational vehicle tax	673	578	531	47
Watercraft tax	-	-	236	(236)
16/20M vehicle tax	1,864	2,051	2,267	(216)
Miscellaneous fees	33,857	16,629	-	16,629
Towing	6,174	5,130	13,000	(7,870)
Total Receipts	$ 615,074	$ 615,117	$ 608,892	$ 6,225
Expenditures				
Capital outlay	$ 53,366	$ 86,307	$ 75,000	$ 11,307
Commodities	128,403	99,186	86,800	12,386
Contractual	112,909	110,310	112,253	(1,943)
EOC	13,157	15,226	35,000	(19,774)
Personal services	271,745	291,509	300,006	(8,497)
Towing expense	7,029	6,765	15,000	(8,235)
Transfer to Sheriff Special Equipment	-	-	35,000	(35,000)
Total Expenditures	$ 586,609	$ 609,303	$ 659,059	$ (49,756)
Receipts Over (Under) Expenditures	$ 28,465	$ 5,814		
Unencumbered Cash, Beginning	57,800	86,265		
Unencumbered Cash, Ending	$ 86,265	$ 92,079		

GOVE COUNTY, KANSAS
Sheriff Special Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Transfer from Sheriff	$ -	$ -	$ 35,000	$ (35,000)
Expenditures				
Capital outlay	$ -	$ -	$ 48,279	$ (48,279)
Contractual	-	10,000	-	10,000
Total Expenditures	$ -	$ 10,000	$ 48,279	$ (38,279)
Receipts Over (Under) Expenditures	$ -	$ (10,000)		
Unencumbered Cash, Beginning	26,826	26,826		
Unencumbered Cash, Ending	$ 26,826	$ 16,826		

Schedule 2-J

GOVE COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Transfer from Noxious Weed	$ 40,000	$ -	$ -	$ -
Expenditures				
Capital outlay	$ 69,587	$ -	$ 192,394	$ (192,394)
Receipts Over (Under) Expenditures	$ (29,587)	$ -		
Unencumbered Cash, Beginning	192,394	162,807		
Unencumbered Cash, Ending	$ 162,807	$ 162,807		

Schedule 2-K

GOVE COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Liquor tax	$ 1,561	$ 706	$ 1,584	$ (878)
Expenditures				
Contractual	$ 2,500	$ 200	$ 18,368	$ (18,168)
Receipts Over (Under) Expenditures	$ (939)	$ 506		
Unencumbered Cash, Beginning	14,784	13,845		
Unencumbered Cash, Ending	$ 13,845	$ 14,351		

GOVE COUNTY, KANSAS
911 Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
911 fees	$ -	$ -	$ -	$ -
Expenditures				
Contractual	$ -	$ -	$ 55,219	$ (55,219)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	55,219	55,219		
Unencumbered Cash, Ending	$ 55,219	$ 55,219		

GOVE COUNTY, KANSAS
911 Wireless Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
911 fees	$ -	$ -	$ -	$ -
Expenditures				
Contractual	$ -	$ -	$ 7,718	$ (7,718)
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	7,718	7,718		
Unencumbered Cash, Ending	$ 7,718	$ 7,718		

GOVE COUNTY, KANSAS
Landfill Closure Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Transfer from Solid Waste	$ 200,000	$ 25,000	$ 100,000	$ (75,000)
Expenditures				
Closure/post closure costs	$ -	$ -	$ 200,000	(200,000)
Receipts Over (Under) Expenditures	$ 200,000	$ 25,000		
Unencumbered Cash, Beginning	100,000	300,000		
Unencumbered Cash, Ending	$ 300,000	$ 325,000		

GOVE COUNTY, KANSAS
Airport Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ -	$ 50,134	$ 52,136	$ (2,002)
Delinquent tax	-	20	-	20
Rent income	-	201	-	201
Transfer from ARPA	150,000	-	-	-
Transfer from Oil & Gas	275,000	-	-	-
Total Receipts	$ 425,000	$ 50,355	$ 52,136	$ (1,781)
Expenditures				
Capital outlay	$ 377,480	$ 35,500	$ 25,000	$ 10,500
Commodities	288	2,213	5,000	(2,787)
Contractual	3,200	7,997	1,000	6,997
Personal services	-	3,705	15,000	(11,295)
Cash basis reserve	-	-	50,000	(50,000)
Total Expenditures	$ 380,968	$ 49,415	$ 96,000	$ (46,585)
Receipts Over (Under) Expenditures	$ 44,032	$ 940		
Unencumbered Cash, Beginning	-	44,032		
Unencumbered Cash, Ending	$ 44,032	$ 44,972		

Schedule 2-P

GOVE COUNTY, KANSAS
Hospital Revenue Bonds Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Reimbursement-GCMC	$ 27,828	$ 27,828	$ 27,828	$ -
Expenditures				
Bond payment	$ 27,828	$ 27,828	$ 27,828	$ -
Receipts Over (Under) Expenditures	$ -	$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-Q

GOVE COUNTY, KANSAS
Independent Living Facility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Rent income	$ -	$ 10,200	$ 100,000	$ (89,800)
Expenditures				
Capital outlay	$ -	$ -	$ 20,000	$ (20,000)
Commodities	-	-	20,000	(20,000)
Contractual	-	6,968	60,000	(53,032)
Personal services	-	210	-	210
Total Expenditures	$ -	$ 7,178	$ 100,000	$ (92,822)
Receipts Over (Under) Expenditures	$ -	$ 3,022		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 3,022		

GOVE COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Charges for solid waste	$ 222,946	$ 166,663	$ 235,000	$ (68,337)
Delinquent specials	1,266	579	-	579
Landfill charges	72,175	38,403	85,000	(46,597)
Special assessments	8,524	8,283	10,000	(1,717)
Total Receipts	$ 304,911	$ 213,928	$ 330,000	$ (116,072)
Expenditures				
Commodities	$ 12,888	$ -	$ -	$ -
Contractual	142,466	184,927	375,000	(190,073)
Transfer to Landfill Closure Reserve	200,000	25,000	100,000	(75,000)
Total Expenditures	$ 355,354	$ 209,927	$ 475,000	$ (265,073)
Receipts Over (Under) Expenditures	$ (50,443)	$ 4,001		
Unencumbered Cash, Beginning	363,329	312,886		
Unencumbered Cash, Ending	$ 312,886	$ 316,887		

Schedule 2-S

GOVE COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ 30,000	$ -
Transfer from Road and Bridge	500,000	-
Total Receipts	$ 530,000	$ -
Expenditures		
Capital outlay	$ 467,079	$ -
Contractual	27,500	21,800
Total Expenditures	$ 494,579	$ 21,800
Receipts Over (Under) Expenditures	$ 35,421	$ (21,800)
Unencumbered Cash, Beginning	878,181	913,602
Unencumbered Cash, Ending	$ 913,602	$ 891,802

Schedule 2-T

GOVE COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Road and Bridge	$ -	$ 200,000
Expenditures		
Capital outlay	$ 12,000	$ 639,125
Receipts Over (Under) Expenditures	$ (12,000)	$ (439,125)
Unencumbered Cash, Beginning	803,338	791,338
Unencumbered Cash, Ending	$ 791,338	$ 352,213

Schedule 2-U

GOVE COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 6,552	$ 6,485
Interest on idle fund investments	72	224
Total Receipts	$ 6,624	$ 6,709
Expenditures		
Capital outlay	$ 7,276	$ -
Commodities	1,150	-
Total Expenditures	8,426	-
Receipts Over (Under) Expenditures	$ (1,802)	$ 6,709
Unencumbered Cash, Beginning	4,634	2,832
Unencumbered Cash, Ending	$ 2,832	$ 9,541

Schedule 2-V

GOVE COUNTY, KANSAS
Bio Terrorism Local Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 9,412	$ 28,341
Expenditures		
Capital Outlay	$ -	$ 11,800
Commodities	2,360	7,076
Contractual	4,685	4,701
Transfer to Bio Terrorism Local	-	19,626
Total Expenditures	$ 7,045	$ 43,203
Receipts Over (Under) Expenditures	$ 2,367	$ (14,862)
Unencumbered Cash, Beginning	28,781	31,148
Unencumbered Cash, Ending	$ 31,148	$ 16,286

Schedule 2-W

GOVE COUNTY, KANSAS
Bio Terrorism Regional Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 67,887	$ 49,924
Tranfer from Bio Terrorism Local	-	19,626
Total Receipts	$ 67,887	$ 69,550
Expenditures		
Commodities	$ 1,548	$ 988
Contractual	10,440	3,054
Personal services	52,578	62,464
Total Expenditures	$ 64,566	$ 66,506
Receipts Over (Under) Expenditures	$ 3,321	$ 3,044
Unencumbered Cash, Beginning	26,948	30,269
Unencumbered Cash, Ending	$ 30,269	$ 33,313

Schedule 2-X

GOVE COUNTY, KANSAS
DEA Sheriff Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	458	458
Unencumbered Cash, Ending	$ 458	$ 458

Schedule 2-Y

GOVE COUNTY, KANSAS
Diversion Fees Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Court fees	$ 1,030	$ 345
Expenditures		
Contractual	$ 390	$ 150
Receipts Over (Under) Expenditures	$ 640	$ 195
Unencumbered Cash, Beginning	8,665	9,305
Unencumbered Cash, Ending	$ 9,305	$ 9,500

Schedule 2-Z

GOVE COUNTY, KANSAS
Treasurer's Special Auto Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 42,463	$ 35,695
Expenditures		
Contractual	$ 486	$ 1,352
Meeting expense	9,358	9,081
Personal services	7,026	6,301
Transfer to General	17,686	25,593
Total Expenditures	$ 34,556	$ 42,327
Receipts Over (Under) Expenditures	$ 7,907	$ (6,632)
Unencumbered Cash, Beginning	17,686	25,593
Unencumbered Cash, Ending	$ 25,593	$ 18,961

Schedule 2-AA

GOVE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 2,435	$ 2,383
Expenditures		
Contractual	$ 1,381	$ 1,367
Receipts Over (Under) Expenditures	$ 1,054	$ 1,016
Unencumbered Cash, Beginning	10,054	11,108
Unencumbered Cash, Ending	$ 11,108	$ 12,124

Schedule 2-AB

GOVE COUNTY, KANSAS
Attorney's Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 40	$ 30
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 40	$ 30
Unencumbered Cash, Beginning	21,167	21,207
Unencumbered Cash, Ending	$ 21,207	$ 21,237

GOVE COUNTY, KANSAS
Sheriff's Special Law Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 2,925	$ -
Expenditures		
Commodities	$ 3,844	$ 1,840
Contractual	-	300
Transfer to Drug Tax Fund	-	2,925
Total Expenditures	$ 3,844	$ 5,065
Receipts Over (Under) Expenditures	$ (919)	$ (5,065)
Unencumbered Cash, Beginning	53,388	52,469
Unencumbered Cash, Ending	$ 52,469	$ 47,404

Schedule 2-AD

GOVE COUNTY, KANSAS
Concealed Carry Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Drug seizure fees	$ 228	$ 162
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 228	$ 162
Unencumbered Cash, Beginning	6,744	6,972
Unencumbered Cash, Ending	$ 6,972	$ 7,134

GOVE COUNTY, KANSAS
K-9 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ 266
Expenditures:		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 266
Unencumbered Cash, Beginning	460	460
Unencumbered Cash, Ending	$ 460	$ 726

Schedule 2-AF

GOVE COUNTY, KANSAS
Porta Count Machine Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	2,314	2,314
Unencumbered Cash, Ending	$ 2,314	$ 2,314

Schedule 2-AG

GOVE COUNTY, KANSAS
Chronic Disease Risk Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	9,513	9,513
Unencumbered Cash, Ending	$ 9,513	$ 9,513

Schedule 2-AH

GOVE COUNTY, KANSAS
County Health Car Seats Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ 335	$ -
Receipts Over (Under) Expenditures	$ (335)	$ -
Unencumbered Cash, Beginning	9,025	8,690
Unencumbered Cash, Ending	$ 8,690	$ 8,690

Schedule 2-AI

GOVE COUNTY, KANSAS
GCHD Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Interest on idle funds	$ 98	$ 969
Expenditures		
Contractual	$ 28,479	$ -
Receipts Over (Under) Expenditures	$ (28,381)	$ 969
Unencumbered Cash, Beginning	55,897	27,516
Unencumbered Cash, Ending	$ 27,516	$ 28,485

Schedule 2-AJ

GOVE COUNTY, KANSAS
Ebola Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	354	354
Unencumbered Cash, Ending	$ 354	$ 354

GOVE COUNTY, KANSAS
Sheriff VINS Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 4,440	$ 3,800
Expenditures		
Contractual	$ 400	$ 400
Receipts Over (Under) Expenditures	$ 4,040	$ 3,400
Unencumbered Cash, Beginning	19,066	23,106
Unencumbered Cash, Ending	$ 23,106	$ 26,506

Schedule 2-AL

GOVE COUNTY, KANSAS
Sheriff Seizure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,053	$ 12,019
Expenditures		
Contractual	$ 3,900	$ 5,988
Receipts Over (Under) Expenditures	$ (2,847)	$ 6,031
Unencumbered Cash, Beginning	3,900	1,053
Unencumbered Cash, Ending	$ 1,053	$ 7,084

Schedule 2-AM

GOVE COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,638	$ 1,621
Expenditures		
Commodities	$ 499	$ -
Receipts Over (Under) Expenditures	$ 1,139	$ 1,621
Unencumbered Cash, Beginning	1,875	3,014
Unencumbered Cash, Ending	$ 3,014	$ 4,635

Schedule 2-AN

GOVE COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,638	$ 1,621
Expenditures		
Commodities	$ -	$ -
Receipts Over (Under) Expenditures	$ 1,638	$ 1,621
Unencumbered Cash, Beginning	4,399	6,037
Unencumbered Cash, Ending	$ 6,037	$ 7,658

GOVE COUNTY, KANSAS
Medical Reimbursement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Interest on idle funds	$ 866	$ 17,914
Transfer from Employee Benefits	117,662	86,692
Total Receipts	$ 118,528	$ 104,606
Expenditures		
Contractual	$ 61,112	$ 66,243
Receipts Over (Under) Expenditures	$ 57,416	$ 38,363
Unencumbered Cash, Beginning	426,608	484,024
Unencumbered Cash, Ending	$ 484,024	$ 522,387

GOVE COUNTY, KANSAS
Sheriff Offender Registration Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 880	$ 700
Expenditures		
Capital outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ 880	$ 700
Unencumbered Cash, Beginning	2,280	3,160
Unencumbered Cash, Ending	$ 3,160	$ 3,860

Schedule 2-AQ

GOVE COUNTY, KANSAS
Covid-19 ELC Expanding Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ -	$ -
Expenditures		
Capital outlay	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ -
Unencumbered Cash, Beginning	1,369	1,369
Unencumbered Cash, Ending	$ 1,369	$ 1,369

Schedule 2-AR

GOVE COUNTY, KANSAS
Covid-19 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 38,650	$ -
Expenditures		
Commodities	$ -	$ 17,905
Receipts Over (Under) Expenditures	$ 38,650	$ (17,905)
Unencumbered Cash, Beginning	7,254	45,904
Unencumbered Cash, Ending	$ 45,904	$ 27,999

Schedule 2-AS

GOVE COUNTY, KANSAS
American Recovery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid	$ 256,006	$ -
Interest on idle funds	322	1,622
Total Receipts	$ 256,328	$ 1,622
Expenditures		
Contractual	$ 39,959	$ 61,033
Personal services	14,140	-
Transfer to Airport	150,000	-
Transfer to General	116,598	-
Total Expenditures	$ 320,697	$ 61,033
Receipts Over (Under) Expenditures	$ (64,369)	$ (59,411)
Unencumbered Cash, Beginning	141,124	76,755
Unencumbered Cash, Ending	$ 76,755	$ 17,344

Schedule 2-AT

GOVE COUNTY, KANSAS
Kansas Fights Addiction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 491	$ 4,523
Interest on idle funds	7	146
Total Receipts	$ 498	$ 4,669
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ 498	$ 4,669
Unencumbered Cash, Beginning	-	498
Unencumbered Cash, Ending	$ 498	$ 5,167

Schedule 2-AU

GOVE COUNTY, KANSAS
Comprehensive Housing Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Grant proceeds	$ -	$ 14,000
Transfer from Oil & Gas Valuation Fund	-	200,000
Total Receipts	$ -	$ 214,000
Expenditures		
Contractual	$ -	$ 21
Receipts Over (Under) Expenditures	$ -	$ 213,979
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 213,979

GOVE COUNTY, KANSAS
Drug Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Sheriff's Special Law Enforcement Fund	$ -	$ 2,925
Expenditures		
Contractual	$ -	$ -
Receipts Over (Under) Expenditures	$ -	$ 2,925
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 2,925

Schedule 2-AW

GOVE COUNTY, KANSAS
Grant Clearing Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Grant proceeds	$ -	$ 47,289
Expenditures		
Contractual	$ -	$ 47,280
Receipts Over (Under) Expenditures	$ -	$ 9
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 9

Schedule 3

GOVE COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Commercial vehicle tax	$ 2,205	$ 80,658	$ 78,434	$ 4,429
Current tax holding	8,147,876	12,085,775	11,652,942	8,580,709
Delinquent tax holding	80,523	104,963	95,605	89,881
Motor vehicle holding	113,397	62,288	4,762	170,923
Advance vehicle tax	-	73	-	73
NRP holding	-	186,294	186,294	-
Recreational vehicle holding	2,293	1,563	148	3,708
Tax holding	83	-	-	83
Total Distributable Funds	$ 8,346,377	$ 12,521,614	$ 12,018,185	$ 8,849,806
State Funds:				
Driver's license	$ -	$ 4,719	$ 4,719	$ -
I&C tax collections	14,272	341,192	310,742	44,722
State education building	-	83,276	83,276	-
State institutional building	-	41,638	41,638	-
Total State Funds	$ 14,272	$ 470,825	$ 440,375	$ 44,722
Subdivision Funds:				
Cities	$ -	$ 799,476	$ 799,476	$ -
Extension district	-	160,583	160,583	-
Fire districts	27,467	181,211	184,224	24,454
Regional library	-	76,891	76,891	-
School districts	-	4,262,283	4,262,283	-
Special assessments	16,450	46,228	39,597	23,081
Townships	-	84,396	84,396	-
Total Subdivision Funds	$ 43,917	$ 5,611,068	$ 5,607,450	$ 47,535
Couty Officer Accounts:				
Clerk of district court	$ 4,583	$ 4,045	$ 3,332	$ 5,296
Heritage trust	-	3,242	3,242	-
Law library	38,509	9,816	13,765	34,560
Oil & gas depletion	705,868	25,514	200,000	531,382
Treasurer - IAA title clearing	25	10	-	35
Total County Officer Funds	$ 748,985	$ 42,627	$ 220,339	$ 571,273
Total Agency Funds	$ 9,153,551	$ 18,646,134	$ 18,286,349	$ 9,513,336