# GOVE COUNTY, KANSAS

***Regulatory Basis***
***Financial Statement***

***For the Year Ended December 31, 2022***

**GOVE COUNTY, KANSAS**

**Regulatory Basis**
**Financial Statement**

**For the Year Ended December 31, 2022**

**TABLE OF CONTENTS**


| | Page Number |
|---|---|
| **INTRODUCTORY SECTION** | |
| Title Page | |
| Table of Contents | i |
| **FINANCIAL SECTION** | |
| Independent Auditor's Report | 1 |
| STATEMENT 1 | |
| Summary Statement of Receipts, Expenditures and Unencumbered Cash | 5 |
| Notes to the Financial Statement | 8 |
| REGULATORY REQUIRED SUPPLEMENTAL INFORMATION | |
| SCHEDULE 1 | |
| Summary of Expenditures - Actual and Budget (Budgeted Funds Only) | 21 |
| SCHEDULE 2 | |
| Schedule of Receipts and Expenditures - Actual and Budget | |
| A General Fund | 22 |
| B Road and Bridge Fund | 26 |
| C Noxious Weed Fund | 27 |
| D Hospital Maintenance Fund | 28 |
| E Employee Benefits Fund | 29 |
| F Mental Health Fund | 30 |
| G Developmental Services Fund | 31 |
| H Sheriff Fund | 32 |
| I Sheriff Special Equipment Fund | 33 |
| J Noxious Weed Capital Outlay Fund | 34 |
| K Special Alcohol Fund | 35 |

**GOVE COUNTY, KANSAS**

**Regulatory Basis**
**Financial Statement**

**For the Year Ended December 31, 2022**

**TABLE OF CONTENTS**


SCHEDULE 2 (Continued)
Schedule of Receipts and Expenditures - Actual and Budget

| | | |
|---|---|---|
| L | 911 Emergency Services Fund | 36 |
| M | 911 Wireless Fund | 37 |
| N | Landfill Closure Reserve Fund | 38 |
| O | Hospital Revenue Bonds Fund | 39 |
| P | Solid Waste Fund | 40 |
| Q | Gove County Airport Fund | 41 |
| R | Special Highway Improvement Fund | 42 |
| S | Special Machinery Fund | 43 |
| T | Register of Deeds Technology Fund | 44 |
| U | Bio Terrorism Local Fund | 45 |
| V | Bio Terrorism Regional Fund | 46 |
| W | DEA Sheriff Fund | 47 |
| X | Diversion Fees Fund | 48 |
| Y | Treasurer's Special Auto Fund | 49 |
| Z | Prosecuting Attorney Training Fund | 50 |
| AA | Attorney's Trust Fund | 51 |
| AB | Sheriff's Special Law Enforcement Fund | 52 |
| AC | Concealed Carry Fund | 53 |
| AD | K-9 Fund | 54 |
| AE | Porta Count Machine Fund | 55 |
| AF | Chronic Disease Risk Fund | 56 |
| AG | County Health Car Seats Fund | 57 |
| AH | GCHD Building Fund | 58 |
| AI | Ebola Fund | 59 |
| AJ | Sheriff VINS Fund | 60 |
| AK | Sheriff Seizure Fund | 61 |
| AL | Clerk Technology Fund | 62 |
| AM | Treasurer Technology Fund | 63 |
| AN | Medical Reimbursement Reserve Fund | 64 |
| AO | Sheriff Offender Registration Fund | 65 |
| AP | Covid-19 ELC Expanding Fund | 66 |

**GOVE COUNTY, KANSAS**

**Regulatory Basis**
**Financial Statement**

**For the Year Ended December 31, 2022**

**TABLE OF CONTENTS**


SCHEDULE 2 (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
AQ Covid-19 Fund 67
AR SPARK Fund 68
AS American Recovery Fund 69
AT Stray Animals Fund 70
AU Kansas Fights Addiction Fund 71

SCHEDULE 3
Summary of Receipts and Disbursements - Agency Funds 72

# James V. Myers, Chartered

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*Certified Public Accountant*

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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, 2022 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, 2022, 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, 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***

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***

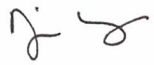
My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of 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*

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

Gove County, Kansas' basic financial statement for the year ended December 31, 2021 (not presented herein), was audited by other auditors whose report dated October 3, 2022, expressed an unmodified opinion on the basic financial statement. The 2021 basic financial statement and the other auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The report of the other auditors dated October 3, 2022, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 was subjected to the auditing

procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.



James V. Myers
Certified Public Accountant

September 22, 2023

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

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| Governmental Type Funds: | | | | | | |
| General Fund: | | | | | | |
| General | $ 1,815,608 | $ 1,607,335 | $ 2,043,874 | $ 1,379,069 | $ 23,884 | $ 1,402,953 |
| Special Purpose Funds: | | | | | | |
| Road and Bridge | 406,390 | 3,549,671 | 3,343,919 | 612,142 | 79,268 | 691,410 |
| Noxious Weed | 117,502 | 85,532 | 190,776 | 12,258 | 499 | 12,757 |
| Hospital Maintenance | 292,116 | 2,027,529 | 2,120,000 | 199,645 | - | 199,645 |
| Employee Benefits | 570,803 | 1,157,474 | 1,319,338 | 408,939 | - | 408,939 |
| Mental Health | - | 29,442 | 29,442 | - | - | - |
| Developmental Sevices | - | 61,288 | 61,288 | - | - | - |
| Sheriff | 57,800 | 615,074 | 586,609 | 86,265 | 3,125 | 89,390 |
| Sheriff Special Equipment | 26,826 | - | - | 26,826 | - | 26,826 |
| Noxious Weed Capital Outlay | 192,394 | 40,000 | 69,587 | 162,807 | - | 162,807 |
| Special Alcohol | 14,784 | 1,561 | 2,500 | 13,845 | - | 13,845 |
| 911 Emergency Services | 55,219 | - | - | 55,219 | - | 55,219 |
| 911 Wireless | 7,718 | - | - | 7,718 | - | 7,718 |
| Landfill Closure | 100,000 | 200,000 | - | 300,000 | - | 300,000 |
| Gove County Airport | - | 425,000 | 380,968 | 44,032 | 1,000 | 45,032 |
| Special Highway Improvement | 878,181 | 530,000 | 494,579 | 913,602 | - | 913,602 |
| Special Machinery | 803,338 | - | 12,000 | 791,338 | - | 791,338 |
| Register of Deeds Technology | 4,634 | 6,624 | 8,426 | 2,832 | - | 2,832 |
| Bio Terrorism Local | 28,781 | 9,412 | 7,045 | 31,148 | - | 31,148 |
| Bio Terrorism Regional | 26,948 | 67,887 | 64,566 | 30,269 | - | 30,269 |
| DEA Sheriff | 458 | - | - | 458 | - | 458 |
| Diversion Fees | 8,665 | 1,030 | 390 | 9,305 | - | 9,305 |
| Treasurer's Special Auto | 17,686 | 42,463 | 34,556 | 25,593 | - | 25,593 |
| Prosecuting Attorney Training | 10,054 | 2,435 | 1,381 | 11,108 | - | 11,108 |
| Attorney's Trust | 21,167 | 40 | - | 21,207 | - | 21,207 |
| Sheriff's Special Law Enforcement | 53,388 | 2,925 | 3,844 | 52,469 | 14 | 52,483 |
| Concealed Carry | 6,744 | 228 | - | 6,972 | - | 6,972 |
| K-9 | 460 | - | - | 460 | - | 460 |
| Porta Count Machine | 2,314 | - | - | 2,314 | - | 2,314 |
| Chronic Disease Risk | 9,513 | - | - | 9,513 | - | 9,513 |
| County Health Car Seats | 9,025 | - | 335 | 8,690 | - | 8,690 |
| GCHD Building | 55,897 | 98 | 28,479 | 27,516 | - | 27,516 |
| Ebola | 354 | - | - | 354 | - | 354 |
| Sheriff VINS | 19,066 | 4,440 | 400 | 23,106 | - | 23,106 |
| Sheriff Seizure | 3,900 | 1,053 | 3,900 | 1,053 | - | 1,053 |
| Clerk Technology | 1,875 | 1,638 | 499 | 3,014 | - | 3,014 |
| Treasurer Technology | 4,399 | 1,638 | - | 6,037 | - | 6,037 |
| Medical Reimbursement Reserve | 426,608 | 118,528 | 61,112 | 484,024 | - | 484,024 |
| Sheriff Offender Registration | 2,280 | 880 | - | 3,160 | - | 3,160 |
| COVID-19 ELC Expanding | 1,369 | - | - | 1,369 | - | 1,369 |

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, 2022**

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| Special Purpose Funds (continued): | | | | | | |
| COVID-19 | 7,254 | 38,650 | - | 45,904 | - | 45,904 |
| SPARK | - | - | - | - | - | - |
| American Recovery | 141,124 | 256,328 | 320,697 | 76,755 | - | 76,755 |
| Stray Animals | - | - | - | - | - | - |
| Kansas Fights Addiction | - | 498 | - | 498 | - | 498 |
| Bond and Interest Funds: | | | | | | |
| Hospital Revenue Bonds | - | 27,828 | 27,828 | - | - | - |
| Business Funds: | | | | | | |
| Solid Waste | 363,329 | 304,911 | 355,354 | 312,886 | - | 312,886 |
| Total Reporting Entity (excluding Agency Funds) | $ 6,565,971 | $ 11,219,440 | $ 11,573,692 | $ 6,211,719 | $ 107,790 | $ 6,319,509 |

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, 2022

| | |
|---|---|
| Composition of Cash: | |
| Primary Government: | |
| Cash on hand | $ 1,587 |
| Certificates of Deposit - Equity Bank | 3,300,000 |
| Certificates of Deposit - The Bank | 7,000,000 |
| Checking Accounts - The Bank | 3,718,597 |
| Money Market Accounts - Equity Bank | 697,727 |
| Money Market Accounts - Kansas Land Bank | 712,058 |
| District Court: | |
| Checking Account | 4,583 |
| Law Library: | |
| Checking Account | 38,508 |
| Total Cash | $ 15,473,060 |
| Agency Funds per Schedule 3 | (9,153,551) |
| Total Reporting Entity (Excluding Agency Funds) | $ 6,319,509 |

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, 2022**

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.

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.

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 the municipality 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 municipality did not 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 no such budget amendments for the year ending December 31, 2022.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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 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:

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

Note 2: Budgetary Information (continued)

Medical Reimbursement Reserve Fund
Sheriff Offender Registration Fund
COVID-19 ELC Expanding Fund
COVID-19 Fund
SPARK Fund
American Recovery Fund
Stray Animals Fund
Kansas Fights Addiction Fund

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 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 2022. All deposits were legally secured at December 31, 2022.

Note 3: Deposits and Investments (continued)

At December 31, 2022, Gove County, Kansas' carrying amount of deposits was $15,473,060 and the bank balance was $15,504,879. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $794,149 was covered by federal depository insurance, $14,710,730 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 |
|---|---|---|---|
| Solid Waste | Landfill Clos Res | Resolution | $200,000 |
| Road & Bridge | Special Hwy | 68-590 | 500,000 |
| Treas Spc Auto | General | 8-145 | 17,686 |
| Emp Ben | Med Reimb Res | Resolution | 117,662 |
| ARPA | General | Fed Funds | 116,598 |
| ARPA | Gove Cty Airport | Fed Funds | 150,000 |
| Oil & Gas | Gove Cty Airport | Resolution | 275,000 |
| Noxious Weed | Noxious Weed Mach | 2-1318 | 40,000 |
| Total | | | $1,416,946 |

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.

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.

Note 5: Risk Management (continued)

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 2022. 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 $651,776. This liability is based on the use of 66.70% of the estimated capacity of the landfill. Gove County, Kansas will recognize the remaining estimated cost of closure and post closure care of $829,295 as the remaining estimated capacity is filled. Gove County, Kansas expects the landfill to continue to operate for approximately 35 years. Gove County, Kansas has established a Landfill Closure Reserve Fund for payment of closure and post-closure care cost. As of December 31, 2022, the ending fund balance for the Landfill Closure Reserve Fund was $300,000.

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

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

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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Gove County, Kansas were $182,516 for the year ended December 31, 2022.

Net Pension Liability: At December 31, 2022, Gove County, Kansas' proportionate share of the collective net pension liability reported by KPERS was $1,888,284. 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. 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.

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, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality 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), the municipality 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, 2022.

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

Contrary to the provisions of K.S.A. 79-2935, expenditures in the Noxious Weed Fund and Solid Waste Fund exceeded the adopted budget of expenditures for the 2022 fiscal year.

Note 12: Evaluation of Subsequent Events

The organization has evaluated subsequent events through September 22, 2023, 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, 2022, were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| Revenue Bonds: | | | | | | | | | |
| 2016 Hospital Revenue Bonds | 0.00% | 3/30/2016 | 278,275 | 3/30/2026 | $ 139,137 | $ - | $ 27,827 | $ 111,310 | $ - |
| Capital Leases Payable | | | | | | | | | |
| HVAC - KansasLand Bank** | 4.20% | 11/9/2015 | 2,076,725 | 5/15/2026 | 974,688 | - | 205,152 | 769,536 | 37,018 |
| JD 644P Wheel Loader | 2.97% | 5/26/2021 | 226,692 | 5/26/2026 | 226,692 | - | 42,724 | 183,968 | 6,733 |
| Total Contractual Indebtedness | | | | | $ 1,340,517 | $ - | $ 275,703 | $ 1,064,814 | $ 43,751 |

** 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, 2022 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 | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|---|---|---|---|---|---|---|
| Principal: | | | | | | |
| Revenue Bonds | $ 27,828 | $ 27,827 | $ 27,828 | $ 27,827 | $ - | $ 111,310 |
| Capital Leases Payable | | | | | | |
| HVAC - KansasLand Bank | 213,937 | 223,097 | 232,649 | 99,853 | - | 769,536 |
| JD 644P Wheel Loader | 43,993 | 45,300 | 46,645 | 48,030 | - | 183,968 |
| Total Principal | 285,758 | 296,224 | 307,122 | 175,710 | - | 1,064,814 |
| Interest: | | | | | | |
| Revenue Bonds | - | - | - | - | - | - |
| Capital Leases Payable | | | | | | |
| HVAC - KansasLand Bank | 28,233 | 19,073 | 9,520 | 1,051 | - | 57,877 |
| JD 644P Wheel Loader | 5,464 | 4,157 | 2,812 | 1,426 | - | 13,859 |
| Total Interest | 33,697 | 23,230 | 12,332 | 2,477 | - | 71,736 |
| Total Principal and Interest | $ 319,455 | $ 319,454 | $ 319,454 | $ 178,187 | $ - | $ 1,136,550 |

# 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, 2022**

| 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 | $ 2,858,385 | $ - | $ 2,858,385 | $ 2,043,874 | $ (814,511) | |
| Special Purpose Funds: | | | | | | |
| Road and Bridge | 2,496,000 | 982,488 | 3,478,488 | 3,343,919 | (134,569) | |
| Noxious Weed | 150,000 | 37,910 | 187,910 | 190,776 | 2,866 | |
| Hospital Maintenance | 2,120,000 | - | 2,120,000 | 2,120,000 | - | |
| Employee Benefits | 1,916,000 | - | 1,916,000 | 1,319,338 | (596,662) | |
| Mental Health | 28,124 | - | 28,124 | 29,442 | 1,318 | * |
| Developmental Services | 60,000 | - | 60,000 | 61,288 | 1,288 | * |
| Sheriff | 595,000 | - | 595,000 | 586,609 | (8,391) | |
| Sheriff Special Equipment | 48,279 | - | 48,279 | - | (48,279) | |
| Noxious Weed Capital Outlay | 217,324 | - | 217,324 | 69,587 | (147,737) | |
| Special Alcohol | 21,234 | - | 21,234 | 2,500 | (18,734) | |
| 911 Emergency Services | 55,219 | - | 55,219 | - | (55,219) | |
| 911 Wireless | 7,718 | - | 7,718 | - | (7,718) | |
| Rural Fire District | - | - | - | - | - | |
| Landfill Closure Reserve | 200,000 | - | 200,000 | - | (200,000) | |
| Bond and Interest Funds: | | | | | | |
| Hospital Revenue Bonds | 27,828 | - | 27,828 | 27,828 | - | |
| Business Funds: | | | | | | |
| Solid Waste | 275,000 | - | 275,000 | 355,354 | 80,354 | |

* 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, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes and Shared Revenues | | | | |
| Ad valorem property tax | $ 1,353,528 | $ 661,382 | $ 657,329 | $ 4,053 |
| Commercial vehicle tax | 5,226 | 9,017 | 8,955 | 62 |
| Delinquent tax | 9,983 | 8,413 | - | 8,413 |
| Intangible tax | 11,813 | 12,574 | 9,611 | 2,963 |
| Motor vehicle tax | 45,733 | 64,708 | 61,115 | 3,593 |
| Recreational vehicle tax | 985 | 1,617 | 1,310 | 307 |
| Special assessments | - | 37 | - | 37 |
| Watercraft tax | - | - | 614 | (614) |
| 16/20M vehicle tax | 4,330 | 3,145 | 767 | 2,378 |
| Interest/charges on delinquent taxes | 15,040 | 13,566 | 10,000 | 3,566 |
| Total Taxes and Shared Revenues | $ 1,446,638 | $ 774,459 | $ 749,701 | $ 24,758 |
| Intergovernmental | | | | |
| Local sales & use tax | 435,830 | 476,700 | 350,000 | 126,700 |
| Mineral production tax | 16,427 | 39,420 | 15,000 | 24,420 |
| Total Taxes and Shared Revenues | $ 452,257 | $ 516,120 | $ 365,000 | $ 151,120 |
| Licenses, Permits and Fees | | | | |
| County official fees | $ 97,066 | $ 93,349 | $ 80,000 | $ 13,349 |
| County Health - federal aid | 4,338 | 7,253 | 14,000 | (6,747) |
| County Health - fees & grants | 34,239 | 10,305 | 22,000 | (11,695) |
| County Health - state aid | 14,287 | 22,401 | 12,000 | 10,401 |
| Total Licenses, Permits and Fees | $ 149,930 | $ 133,308 | $ 128,000 | $ 5,308 |
| Use of Money and Property | | | | |
| Interest on idle fund investments | $ 6,785 | $ 48,227 | $ 50,000 | $ (1,773) |
| Rent on building | 3,000 | - | - | - |
| Total Use of Money and Property | $ 9,785 | $ 48,227 | $ 50,000 | $ (1,773) |

**GOVE COUNTY, KANSAS**
**General Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Other | | | | |
| Reimbursement | $ - | $ 937 | $ - | $ 937 |
| State Aid-Landfill Grant | 18,043 | - | - | - |
| Transfer from ARPA | - | 116,598 | - | 116,598 |
| Transfer from Solid Waste | - | - | 100,000 | (100,000) |
| Transfer From Treasurer's Special Auto | 15,256 | 17,686 | 15,000 | 2,686 |
| Total Other | $ 33,299 | $ 135,221 | $ 115,000 | $ 20,221 |
| Total Receipts | $ 2,091,909 | $ 1,607,335 | $ 1,407,701 | $ 199,634 |

**Schedule 2-A**

**GOVE COUNTY, KANSAS**
**General Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| Expenditures | | | | |
| Ambulance | $ 73,379 | $ 80,000 | $ 80,000 | $ - |
| Appraiser | 118,229 | 133,160 | 161,790 | (28,630) |
| County attorney | 72,995 | 74,545 | 83,900 | (9,355) |
| County clerk | 114,946 | 115,190 | 135,436 | (20,246) |
| County commission | 67,645 | 77,998 | 69,870 | 8,128 |
| County health | 181,473 | 184,044 | 220,672 | (36,628) |
| County register of deeds | 97,353 | 104,049 | 104,000 | 49 |
| County treasurer | 131,617 | 127,795 | 142,652 | (14,857) |
| Court and trial costs | 18,079 | - | 65,000 | (65,000) |
| Courthouse general | 393,430 | 540,927 | 362,000 | 178,927 |
| District court | 17,763 | 29,977 | 33,000 | (3,023) |
| Economic development | 73,186 | 62,016 | 83,813 | (21,797) |
| Election | 30,563 | 43,996 | 44,048 | (52) |
| Healthy Start | 8,979 | 7,639 | - | 7,639 |
| Landfill | 325,692 | 364,444 | 353,017 | 11,427 |
| Prisoner care | 10,466 | 12,402 | 95,000 | (82,598) |
| Rescue | 24,000 | 24,000 | 28,000 | (4,000) |
| Total County Expenditures | $ 1,759,795 | $ 1,982,182 | $ 2,062,198 | $ (80,016) |
| Apportionments | | | | |
| 4-H Building | $ 15,601 | $ 18,734 | $ 24,580 | $ (5,846) |
| 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 | 7,199 | 7,303 | 6,832 | 471 |
| Options (NW KS family) | 1,000 | 1,000 | 1,000 | - |
| Patterson Family Foundation Grant | 2,000 | 1,380 | - | 1,380 |
| Senior companion | 4,275 | 4,275 | 4,275 | - |
| 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, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Total Apportionments | $ 59,075 | $ 61,692 | $ 71,187 | $ (9,495) |
| Transfer to Landfill Closure Reserve | $ - | $ - | $ 100,000 | $ (100,000) |
| Cash Basis Reserve | $ - | $ - | $ 625,000 | $ (625,000) |
| Total Expenditures | $ 1,818,870 | $ 2,043,874 | $ 2,858,385 | $ (814,511) |
| Receipts Over (Under) Expenditures | $ 273,039 | $ (436,539) | | |
| Unencumbered Cash, Beginning | 1,542,569 | 1,815,608 | | |
| Unencumbered Cash, Ending | $ 1,815,608 | $ 1,379,069 | | |

**GOVE 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 Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance-Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | $ 1,527,798 | $ 2,178,500 | $ 2,164,244 | $ 14,256 |
| Commercial vehicle tax | 10,585 | 10,493 | 10,109 | 384 |
| Delinquent tax | 17,606 | 11,225 | - | 11,225 |
| Motor vehicle tax | 83,705 | 80,964 | 68,989 | 11,975 |
| Recreational vehicle tax | 1,852 | 1,964 | 1,478 | 486 |
| Watercraft tax | - | - | 692 | (692) |
| 16/20M vehicle tax | 4,647 | 6,074 | 866 | 5,208 |
| Intergovernmental | | | | |
| DOT-Connecting links | 195,292 | 872,394 | - | 872,394 |
| Special highway | 293,629 | 277,183 | - | 277,183 |
| Permits | 1,450 | 780 | - | 780 |
| Reimbursement | 23,426 | 78,400 | - | 78,400 |
| Reimbursement-Fuel Tax | 8,677 | 31,694 | - | 31,694 |
| Surplus Equipment Sales | 304,917 | - | - | - |
| Total Receipts | $ 2,473,584 | $ 3,549,671 | $ 2,246,378 | $ 1,303,293 |
| Expenditures | | | | |
| Capital outlay | $ 997,710 | $ 1,422,820 | $ 290,000 | $ 1,132,820 |
| Commodities | 344,703 | 591,704 | 531,000 | 60,704 |
| Contractual | 248,082 | 185,337 | 325,000 | (139,663) |
| Personal services | 650,322 | 644,058 | 700,000 | (55,942) |
| Transfer to Special Highway Improvement | 250,000 | 500,000 | 200,000 | 300,000 |
| Transfer to Special Machinery | - | - | 200,000 | (200,000) |
| Cash basis reserve | - | - | 250,000 | (250,000) |
| Expenditures before Budget Credits | $ 2,490,817 | $ 3,343,919 | $ 2,496,000 | $ 847,919 |
| Adjustment for Qualifying Budget Credits | | | | |
| DOT-Connecting links | - | - | 872,394 | (872,394) |
| Reimbursement | - | - | 78,400 | (78,400) |
| Reimbursement-Fuel Tax | - | - | 31,694 | (31,694) |
| Total Expenditures | $ 2,490,817 | $ 3,343,919 | $ 3,478,488 | $ (134,569) |
| Receipts Over (Under) Expenditures | $ (17,233) | $ 205,752 | | |
| Unencumbered Cash, Beginning | 423,623 | 406,390 | | |
| Unencumbered Cash, Ending | $ 406,390 | $ 612,142 | | |

**Schedule 2-C**

**GOVE 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 Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance-Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | $ 6 | $ 44,910 | $ 44,619 | $ 291 |
| Commercial vehicle tax | 1,036 | 64 | - | 64 |
| Delinquent tax | 1,839 | 492 | - | 492 |
| Motor vehicle tax | 8,879 | 1,614 | - | 1,614 |
| Recreational vehicle tax | 192 | 28 | - | 28 |
| Watercraft tax | - | - | - | - |
| 16/20M vehicle tax | 771 | 514 | - | 514 |
| Reimbursement | - | 1,512 | - | 1,512 |
| Reimbursement-Chemical sale | 31,868 | 36,398 | - | 36,398 |
| Total Receipts | $ 44,591 | $ 85,532 | $ 44,619 | $ 40,913 |
| Expenditures | | | | |
| Commodities | $ 68,733 | $ 95,766 | $ 65,000 | $ 30,766 |
| Contractual | 19,360 | 19,055 | 20,000 | (945) |
| Personal services | 46,811 | 35,955 | 65,000 | (29,045) |
| Transfer to Noxious Weed Capital Outlay | - | 40,000 | - | 40,000 |
| Expenditures before Budget Credits | $ 134,904 | $ 190,776 | $ 150,000 | $ 40,776 |
| Adjustment for Qualifying Budget Credits | | | | |
| Reimbursement | - | - | 1,512 | (1,512) |
| Reimbursement-Chemical sale | - | - | 36,398 | (36,398) |
| Total Expenditures | $ 134,904 | $ 190,776 | $ 187,910 | $ 2,866 |
| Receipts Over (Under) Expenditures | $ (90,313) | $ (105,244) | | |
| Unencumbered Cash, Beginning | 207,815 | 117,502 | | |
| Unencumbered Cash, Ending | $ 117,502 | $ 12,258 | | |

**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, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance-Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | $ 1,176,517 | $ 1,185,307 | $ 1,177,774 | $ 7,533 |
| Commercial vehicle tax | 7,786 | 8,049 | 7,785 | 264 |
| Delinquent tax | 13,539 | 8,192 | - | 8,192 |
| Motor vehicle tax | 64,232 | 61,555 | 53,127 | 8,428 |
| Recreational vehicle tax | 1,405 | 1,499 | 1,138 | 361 |
| Watercraft tax | - | - | 533 | (533) |
| 16/20M vehicle tax | 4,647 | 4,425 | 667 | 3,758 |
| Local sales & use tax | 703,479 | 758,502 | 800,000 | (41,498) |
| Total Receipts | $ 1,971,605 | $ 2,027,529 | $ 2,041,024 | $ (13,495) |
| Expenditures | | | | |
| Appropriations-sales tax | $ 649,604 | $ 852,705 | $ 800,000 | $ 52,705 |
| Appropriations-tax distribution | 1,241,396 | 1,267,295 | 1,320,000 | (52,705) |
| Total Expenditures | $ 1,891,000 | $ 2,120,000 | $ 2,120,000 | $ - |
| Receipts Over (Under) Expenditures | $ 80,605 | $ (92,471) | | |
| Unencumbered Cash, Beginning | 211,511 | 292,116 | | |
| Unencumbered Cash, Ending | $ 292,116 | $ 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, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance-Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | $ 1,022,431 | $ 1,050,941 | $ 1,044,204 | $ 6,737 |
| Commercial vehicle tax | 8,856 | 7,123 | 6,765 | 358 |
| Delinquent tax | 15,507 | 7,798 | - | 7,798 |
| Motor vehicle tax | 73,979 | 56,730 | 46,170 | 10,560 |
| Recreational vehicle tax | 1,613 | 1,359 | 989 | 370 |
| Watercraft tax | - | - | 463 | (463) |
| 16/20M vehicle tax | 5,712 | 4,876 | 580 | 4,296 |
| Miscellanous | 1,576 | - | - | - |
| Oil depletion proceeds | - | - | 166,000 | (166,000) |
| Reimbursement | 13,761 | 28,647 | - | 28,647 |
| Total Receipts | $ 1,143,435 | $ 1,157,474 | $ 1,265,171 | $ (107,697) |
| Expenditures | | | | |
| Contractual | $ 72,196 | $ 85,037 | $ 10,000 | $ 75,037 |
| Employer contributions-FICA/KPERS | 327,205 | 327,321 | 400,000 | (72,679) |
| Employer contribuitions-H S A | 183,667 | 176,742 | 190,000 | (13,258) |
| Health insurance | 623,423 | 612,576 | 650,000 | (37,424) |
| Miscellaneous | 1,522 | - | - | - |
| Transfer to Medical Reimbursement Reserve | 153,056 | 117,662 | 166,000 | (48,338) |
| Cash reserve basis | - | - | 500,000 | (500,000) |
| Total Expenditures | $ 1,361,069 | $ 1,319,338 | $ 1,916,000 | $ (596,662) |
| Receipts Over (Under) Expenditures | $ (217,634) | $ (161,864) | | |
| Unencumbered Cash, Beginning | 788,437 | 570,803 | | |
| Unencumbered Cash, Ending | $ 570,803 | $ 408,939 | | |

**GOVE 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 Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance-Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | $ 17,267 | $ 28,076 | $ 27,928 | $ 148 |
| Commercial vehicle tax | 164 | 121 | 114 | 7 |
| Delinquent tax | 286 | 151 | - | 151 |
| Motor vehicle tax | 1,359 | 981 | 22 | 959 |
| Recreational vehicle tax | 30 | 23 | 17 | 6 |
| Watercraft tax | - | - | 8 | (8) |
| 16/20M vehicle tax | 102 | 90 | 10 | 80 |
| Total Receipts | $ 19,208 | $ 29,442 | $ 28,099 | $ 1,343 |
| Expenditures | | | | |
| Contractual | $ 19,208 | $ 29,442 | $ 28,124 | $ 1,318 |
| Receipts Over (Under) Expenditures | $ - | $ - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

**GOVE COUNTY, KANSAS**
**Developmental Services Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance-Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | $ 56,157 | $ 57,300 | $ 56,958 | $ 342 |
| Commercial vehicle tax | 365 | 384 | 372 | 12 |
| Delinquent tax | 636 | 397 | - | 397 |
| Motor vehicle tax | 3,008 | 2,928 | 2,537 | 391 |
| Recreational vehicle tax | 66 | 71 | 54 | 17 |
| Watercraft tax | - | - | 25 | (25) |
| 16/20M vehicle tax | 216 | 208 | 32 | 176 |
| Total Receipts | $ 60,448 | $ 61,288 | $ 59,978 | $ 1,310 |
| Expenditures | | | | |
| Contractual | $ 60,448 | $ 61,288 | $ 60,000 | $ 1,288 |
| Receipts Over (Under) Expenditures | $ - | $ - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

**GOVE COUNTY, KANSAS**
**Sheriff Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance-Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | $ 534,745 | $ 538,041 | $ 534,504 | $ 3,537 |
| Commercial vehicle tax | 3,265 | 3,640 | 3,538 | 102 |
| Delinquent tax | 5,701 | 3,310 | - | 3,310 |
| Motor vehicle tax | 27,315 | 27,515 | 24,146 | 3,369 |
| Recreational vehicle tax | 595 | 673 | 517 | 156 |
| Watercraft tax | - | - | 242 | (242) |
| 16/20M vehicle tax | 2,124 | 1,864 | 303 | 1,561 |
| Insurance claim | 8,363 | - | - | - |
| Miscellaneous fees | 47,563 | 33,857 | - | 33,857 |
| Towing | 10,856 | 6,174 | - | 6,174 |
| Reimbursement-SPARK | 946 | - | - | - |
| Total Receipts | $ 641,473 | $ 615,074 | $ 563,250 | $ 51,824 |
| Expenditures | | | | |
| Capital outlay | $ 78,596 | $ 53,366 | $ 62,500 | $ (9,134) |
| Commodities | 98,586 | 128,403 | 86,798 | 41,605 |
| Contractual | 119,262 | 112,909 | 98,220 | 14,689 |
| EOC | 25,073 | 13,157 | 35,000 | (21,843) |
| Personal services | 278,909 | 271,745 | 297,482 | (25,737) |
| Towing expense | 10,268 | 7,029 | 15,000 | (7,971) |
| Transfer to Sheriff Special Equipment | - | - | - | - |
| Total Expenditures | $ 610,694 | $ 586,609 | $ 595,000 | $ (8,391) |
| Receipts Over (Under) Expenditures | $ 30,779 | $ 28,465 | | |
| Unencumbered Cash, Beginning | 27,021 | 57,800 | | |
| Unencumbered Cash, Ending | $ 57,800 | $ 86,265 | | |

# GOVE COUNTY, KANSAS
## Sheriff Special Equipment Fund
## Schedule of Receipts and Expenditures - Actual and Budget
## Regulatory Basis
## For the Year Ended December 31, 2022
## (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Transfer from Sheriff | $ - | $ - | $ - | $ - |
| Expenditures | | | | |
| Capital outlay | $ 21,453 | $ - | $ 48,279 | $ (48,279) |
| Receipts Over (Under) Expenditures | $ (21,453) | $ - | | |
| Unencumbered Cash, Beginning | 48,279 | 26,826 | | |
| Unencumbered Cash, Ending | $ 26,826 | $ 26,826 | | |

**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, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Transfer from Noxious Weed | $ - | $ 40,000 | $ - | $ 40,000 |
| Expenditures | | | | |
| Capital outlay | $ 24,930 | $ 69,587 | $ 217,324 | $ (147,737) |
| Receipts Over (Under) Expenditures | $ (24,930) | $ (29,587) | | |
| Unencumbered Cash, Beginning | 217,324 | 192,394 | | |
| Unencumbered Cash, Ending | $ 192,394 | $ 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, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance-Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Liquor tax | $ 1,450 | $ 1,561 | $ - | $ 1,561 |
| Expenditures | | | | |
| Contractual | $ 5,900 | $ 2,500 | $ 21,234 | $ (18,734) |
| Receipts Over (Under) Expenditures | $ (4,450) | $ (939) | | |
| Unencumbered Cash, Beginning | 19,234 | 14,784 | | |
| Unencumbered Cash, Ending | $ 14,784 | $ 13,845 | | |

**Schedule 2-L**

**GOVE COUNTY, KANSAS**
**911 Emergency Services Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | 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 | | |

**Schedule 2-M**

**GOVE COUNTY, KANSAS**
**911 Wireless Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | 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, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

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

**Schedule 2-O**

**GOVE COUNTY, KANSAS**
**Hospital Revenue Bonds Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | | 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-P**

**GOVE 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 Totals for the Prior Year Ended December 31, 2021)**

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance-Over (Under) |
| Receipts | | | | |
| Charges for solid waste | $ 180,817 | $ 222,946 | $ - | $ 222,946 |
| Delinquent specials | 570 | 1,266 | - | 1,266 |
| Landfill charges | 50,433 | 72,175 | - | 72,175 |
| Special assessments | 6,546 | 8,524 | - | 8,524 |
| Total Receipts | $ 238,366 | $ 304,911 | $ - | $ 304,911 |
| Expenditures | | | | |
| Commodities | $ - | $ 12,888 | $ - | $ 12,888 |
| Contractual | 171,888 | 142,466 | 175,000 | (32,534) |
| Miscellaneous | 702 | - | - | - |
| Transfer to Landfill Closure Reserve | 100,000 | 200,000 | 100,000 | 100,000 |
| Total Expenditures | $ 272,590 | $ 355,354 | $ 275,000 | $ 80,354 |
| Receipts Over (Under) Expenditures | $ (34,224) | $ (50,443) | | |
| Unencumbered Cash, Beginning | 397,553 | 363,329 | | |
| Unencumbered Cash, Ending | $ 363,329 | $ 312,886 | | |

**Schedule 2-Q**

**GOVE COUNTY, KANSAS**
**Gove County Airport Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Transfer from ARPA | $ - | $ 150,000 |
| Transfer from Oil & Gas | - | 275,000 |
| Total Receipts | $ - | $ 425,000 |
| Expenditures | | |
| Capital outlay | $ - | $ 377,480 |
| Commodities | - | 288 |
| Contractual | - | 3,200 |
| Total Expenditures | $ - | $ 380,968 |
| Receipts Over (Under) Expenditures | $ - | $ 44,032 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 44,032 |

**Schedule 2-R**

**GOVE COUNTY, KANSAS**
**Special Highway Improvement Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Miscellaneous | $ - | $ 30,000 |
| Transfer from Road and Bridge | 250,000 | 500,000 |
| Total Receipts | $ 250,000 | $ 530,000 |
| Expenditures | | |
| Capital outlay | $ 330,350 | $ 467,079 |
| Contractual | - | 27,500 |
| Total Expenditures | $ 330,350 | $ 494,579 |
| Receipts Over (Under) Expenditures | $ (80,350) | $ 35,421 |
| Unencumbered Cash, Beginning | 958,531 | 878,181 |
| Unencumbered Cash, Ending | $ 878,181 | $ 913,602 |

**Schedule 2-S**

**GOVE COUNTY, KANSAS**
**Special Machinery Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

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

**Schedule 2-T**

**GOVE COUNTY, KANSAS**
**Register of Deeds Technology Fund**
**Schedule of Receipts and Expenditures - Actual and Budget**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 7,180 | $ 6,552 |
| Interest on idle fund investments | 5 | 72 |
| Total Receipts | $ 7,185 | $ 6,624 |
| Expenditures | | |
| Capital outlay | $ 9,000 | $ 7,276 |
| Commodities | 6,191 | 1,150 |
| Total Expenditures | 15,191 | 8,426 |
| Receipts Over (Under) Expenditures | $ (8,006) | $ (1,802) |
| Unencumbered Cash, Beginning | 12,640 | 4,634 |
| Unencumbered Cash, Ending | $ 4,634 | $ 2,832 |

**Schedule 2-U**

**GOVE COUNTY, KANSAS**
**Bio Terrorism Local Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal aid | $ 8,257 | $ 9,412 |
| Miscellaneous | 1,300 | - |
| Total Receipts | $ 9,557 | $ 9,412 |
| Expenditures | | |
| Commodities | $ 256 | $ 2,360 |
| Contractual | 1,180 | 4,685 |
| Total Expenditures | $ 1,436 | $ 7,045 |
| Receipts Over (Under) Expenditures | $ 8,121 | $ 2,367 |
| Unencumbered Cash, Beginning | 20,660 | 28,781 |
| Unencumbered Cash, Ending | $ 28,781 | $ 31,148 |

**Schedule 2-V**

**GOVE COUNTY, KANSAS**
**Bio Terrorism Regional Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal aid | $ 35,324 | $ 67,887 |
| Local administrative fees | 24,680 | - |
| Total Receipts | $ 60,004 | $ 67,887 |
| Expenditures | | |
| Commodities | $ 2,485 | $ 1,548 |
| Contractual | 12,099 | 10,440 |
| Personal services | 51,973 | 52,578 |
| Total Expenditures | $ 66,557 | $ 64,566 |
| Receipts Over (Under) Expenditures | $ (6,553) | $ 3,321 |
| Unencumbered Cash, Beginning | 33,501 | 26,948 |
| Unencumbered Cash, Ending | $ 26,948 | $ 30,269 |

**Schedule 2-W**

**GOVE COUNTY, KANSAS**
**DEA Sheriff Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | 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-X**

**GOVE COUNTY, KANSAS**
**Diversion Fees Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Court fees | $ 1,713 | $ 1,030 |
| Expenditures | | |
| Contractual | $ 405 | $ 390 |
| Receipts Over (Under) Expenditures | $ 1,308 | $ 640 |
| Unencumbered Cash, Beginning | 7,357 | 8,665 |
| Unencumbered Cash, Ending | $ 8,665 | $ 9,305 |

**Schedule 2-Y**

**GOVE COUNTY, KANSAS**
**Treasurer's Special Auto Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 34,173 | $ 42,463 |
| Expenditures | | |
| Contractual | $ 1,318 | $ 486 |
| Meeting expense | 8,008 | 9,358 |
| Personal services | 7,161 | 7,026 |
| Transfer to General | 15,256 | 17,686 |
| Total Expenditures | $ 31,743 | $ 34,556 |
| Receipts Over (Under) Expenditures | $ 2,430 | $ 7,907 |
| Unencumbered Cash, Beginning | 15,256 | 17,686 |
| Unencumbered Cash, Ending | $ 17,686 | $ 25,593 |

**Schedule 2-Z**

**GOVE COUNTY, KANSAS**
**Prosecuting Attorney Training Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 2,629 | $ 2,435 |
| Expenditures | | |
| Contractual | $ 1,394 | $ 1,381 |
| Receipts Over (Under) Expenditures | $ 1,235 | $ 1,054 |
| Unencumbered Cash, Beginning | 8,819 | 10,054 |
| Unencumbered Cash, Ending | $ 10,054 | $ 11,108 |

**Schedule 2-AA**

**GOVE COUNTY, KANSAS**
**Attorney's Trust Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 60 | $ 40 |
| Expenditures | | |
| Contractual | $ - | $ - |
| Receipts Over (Under) Expenditures | $ 60 | $ 40 |
| Unencumbered Cash, Beginning | 21,107 | 21,167 |
| Unencumbered Cash, Ending | $ 21,167 | $ 21,207 |

**Schedule 2-AB**

**GOVE COUNTY, KANSAS**
**Sheriff's Special Law Enforcement Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ - | $ 2,925 |
| Expenditures | | |
| Commodities | $ 11,478 | $ 3,844 |
| Receipts Over (Under) Expenditures | $ (11,478) | $ (919) |
| Unencumbered Cash, Beginning | 64,866 | 53,388 |
| Unencumbered Cash, Ending | $ 53,388 | $ 52,469 |

**Schedule 2-AC**

**GOVE COUNTY, KANSAS**
**Concealed Carry Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Drug seizure fees | $ 424 | $ 228 |
| Expenditures | | |
| Contractual | $ - | $ - |
| Receipts Over (Under) Expenditures | $ 424 | $ 228 |
| Unencumbered Cash, Beginning | 6,320 | 6,744 |
| Unencumbered Cash, Ending | $ 6,744 | $ 6,972 |

**Schedule 2-AD**

**GOVE COUNTY, KANSAS**
**K-9 Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 20 | $ - |
| Expenditures: | | |
| Contractual | $ - | $ - |
| Receipts Over (Under) Expenditures | $ 20 | $ - |
| Unencumbered Cash, Beginning | 440 | 460 |
| Unencumbered Cash, Ending | $ 460 | $ 460 |

**Schedule 2-AE**

**GOVE COUNTY, KANSAS**
**Porta Count Machine Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ - | $ - |
| Expenditures | | |
| Contractual | $ 145 | $ - |
| Receipts Over (Under) Expenditures | $ (145) | $ - |
| Unencumbered Cash, Beginning | 2,459 | 2,314 |
| Unencumbered Cash, Ending | $ 2,314 | $ 2,314 |

**Schedule 2-AF**

**GOVE COUNTY, KANSAS**
**Chronic Disease Risk Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | 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-AG**

**GOVE COUNTY, KANSAS**
**County Health Car Seats Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

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

**GOVE COUNTY, KANSAS**
**GCHD Building Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Interest on idle funds | $ 31 | $ 98 |
| Expenditures | | |
| Contractual | $ 3,081 | $ 28,479 |
| Receipts Over (Under) Expenditures | $ (3,050) | $ (28,381) |
| Unencumbered Cash, Beginning | 58,947 | 55,897 |
| Unencumbered Cash, Ending | $ 55,897 | $ 27,516 |

**Schedule 2-AI**

**GOVE COUNTY, KANSAS**
**Ebola Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | 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, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 4,920 | $ 4,440 |
| Expenditures | | |
| Contractual | $ 600 | $ 400 |
| Receipts Over (Under) Expenditures | $ 4,320 | $ 4,040 |
| Unencumbered Cash, Beginning | 14,746 | 19,066 |
| Unencumbered Cash, Ending | $ 19,066 | $ 23,106 |

**Schedule 2-AK**

**GOVE COUNTY, KANSAS**
**Sheriff Seizure Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 3,900 | $ 1,053 |
| Expenditures | | |
| Contractual | $ - | $ 3,900 |
| Receipts Over (Under) Expenditures | $ 3,900 | $ (2,847) |
| Unencumbered Cash, Beginning | - | 3,900 |
| Unencumbered Cash, Ending | $ 3,900 | $ 1,053 |

**Schedule 2-AL**

**GOVE COUNTY, KANSAS**
**Clerk Technology Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 1,795 | $ 1,638 |
| Expenditures | | |
| Commodities | $ 1,330 | $ 499 |
| Receipts Over (Under) Expenditures | $ 465 | $ 1,139 |
| Unencumbered Cash, Beginning | 1,410 | 1,875 |
| Unencumbered Cash, Ending | $ 1,875 | $ 3,014 |

**Schedule 2-AM**

**GOVE COUNTY, KANSAS**
**Treasurer Technology Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 1,795 | $ 1,638 |
| Expenditures | | |
| Commodities | $ - | $ - |
| Receipts Over (Under) Expenditures | $ 1,795 | $ 1,638 |
| Unencumbered Cash, Beginning | 2,604 | 4,399 |
| Unencumbered Cash, Ending | $ 4,399 | $ 6,037 |

**Schedule 2-AN**

**GOVE COUNTY, KANSAS**
**Medical Reimbursement Reserve Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Interest on idle funds | $ 193 | $ 866 |
| Transfer from Employee Benefits | 153,056 | 117,662 |
| Total Receipts | $ 153,249 | $ 118,528 |
| Expenditures | | |
| Contractual | $ 61,938 | $ 61,112 |
| Receipts Over (Under) Expenditures | $ 91,311 | $ 57,416 |
| Unencumbered Cash, Beginning | 335,297 | 426,608 |
| Unencumbered Cash, Ending | $ 426,608 | $ 484,024 |

**Schedule 2-AO**

**GOVE COUNTY, KANSAS**
**Sheriff Offender Registration Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 860 | $ 880 |
| Expenditures | | |
| Capital outlay | $ 180 | $ - |
| Receipts Over (Under) Expenditures | $ 680 | $ 880 |
| Unencumbered Cash, Beginning | 1,600 | 2,280 |
| Unencumbered Cash, Ending | $ 2,280 | $ 3,160 |

**Schedule 2-AP**

**GOVE COUNTY, KANSAS**
**Covid-19 ELC Expanding Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal aid | $ 20,061 | $ - |
| Expenditures | | |
| Capital outlay | $ 18,692 | $ - |
| Receipts Over (Under) Expenditures | $ 1,369 | $ - |
| Unencumbered Cash, Beginning | - | 1,369 |
| Unencumbered Cash, Ending | $ 1,369 | $ 1,369 |

**Schedule 2-AQ**

**GOVE COUNTY, KANSAS**
**Covid-19 Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal aid | $ 8,434 | $ 38,650 |
| Expenditures | | |
| Commodities | $ 1,333 | $ - |
| Receipts Over (Under) Expenditures | $ 7,101 | $ 38,650 |
| Unencumbered Cash, Beginning | 153 | 7,254 |
| Unencumbered Cash, Ending | $ 7,254 | $ 45,904 |

**Schedule 2-AR**

**GOVE COUNTY, KANSAS**
**SPARK Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal aid | $ - | $ - |
| Expenditures | | |
| County disbursements | $ 7,400 | $ - |
| Receipts Over (Under) Expenditures | $ (7,400) | $ - |
| Unencumbered Cash, Beginning | 7,400 | - |
| Unencumbered Cash, Ending | $ - | $ - |

**Schedule 2-AS**

**GOVE COUNTY, KANSAS**
**American Recovery Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Federal aid | $ 256,006 | $ 256,006 |
| Interest on idle funds | 39 | 322 |
| Total Receipts | $ 256,045 | $ 256,328 |
| Expenditures | | |
| Capital outlay | $ 87,718 | $ - |
| Contractual | 27,203 | 39,959 |
| Personal Services | - | 14,140 |
| Transfer to Airport | - | 150,000 |
| Transfer to General | - | 116,598 |
| Total Expenditures | $ 114,921 | $ 320,697 |
| Receipts Over (Under) Expenditures | $ 141,124 | $ (64,369) |
| Unencumbered Cash, Beginning | - | 141,124 |
| Unencumbered Cash, Ending | $ 141,124 | $ 76,755 |

**Schedule 2-AT**

**GOVE COUNTY, KANSAS**
**Stray Animals Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ 174,793 | $ - |
| Expenditures | | |
| Contractual | $ 174,793 | $ - |
| Receipts Over (Under) Expenditures | $ - | $ - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

**Schedule 2-AU**

**GOVE COUNTY, KANSAS**
**Kansas Fights Addiction Fund**
**Schedule of Receipts and Expenditures**
**Regulatory Basis**
**For the Year Ended December 31, 2022**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Fees | $ - | $ 491 |
| Interest on idle funds | - | 7 |
| Total Receipts | $ - | $ 498 |
| Expenditures | | |
| Contractual | $ - | $ - |
| Receipts Over (Under) Expenditures | $ - | $ 498 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 498 |

Schedule 3

**GOVE COUNTY, KANSAS**
**Agency Funds**
**Summary of Receipts and Disbursements**
**Regulatory Basis**
**For the Year Ended December 31, 2022**

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Distributable Funds: | | | | |
| Commercial vehicle tax | $ 5,658 | $ 84,969 | $ 88,422 | $ 2,205 |
| Current tax holding | 7,288,405 | 11,136,949 | 10,277,478 | 8,147,876 |
| Delinquent tax holding | 51,581 | 100,973 | 72,031 | 80,523 |
| Motor vehicle holding | 96,008 | 51,777 | 34,388 | 113,397 |
| NRP holding | - | 31,031 | 31,031 | - |
| Recreational vehicle holding | 1,808 | 690 | 205 | 2,293 |
| Tax holding | 33 | 50 | - | 83 |
| Total Distributable Funds | $ 7,443,493 | $ 11,406,439 | $ 10,503,555 | $ 8,346,377 |
| State Funds: | | | | |
| Driver's license | $ - | $ 5,695 | $ 5,695 | $ - |
| I&C tax collections | 20,946 | 292,965 | 299,639 | 14,272 |
| State education building | - | 77,239 | 77,239 | - |
| State institutional building | - | 38,620 | 38,620 | - |
| Total State Funds | $ 20,946 | $ 414,519 | $ 421,193 | $ 14,272 |
| Subdivision Funds: | | | | |
| Cities | $ - | $ 774,265 | $ 774,265 | $ - |
| Extension district | - | 164,435 | 164,435 | - |
| Fire districts | 25,991 | 185,047 | 183,571 | 27,467 |
| Regional library | - | 73,989 | 73,989 | - |
| School districts | (16) | 3,373,117 | 3,373,101 | - |
| Special assessments | 27,475 | 26,128 | 37,153 | 16,450 |
| Townships | - | 81,996 | 81,996 | - |
| Total Subdivision Funds | $ 53,450 | $ 4,678,977 | $ 4,688,510 | $ 43,917 |
| Couty Officer Accounts: | | | | |
| Clerk of district court | $ 4,503 | $ 351,613 | $ 351,533 | $ 4,583 |
| Heritage trust | - | 3,276 | 3,276 | - |
| Law library | 39,547 | 8,490 | 9,528 | 38,509 |
| Oil & gas depletion | 1,003,081 | 2,787 | 300,000 | 705,868 |
| Treasurer - IAA title clearing | 25 | - | - | 25 |
| Total County Officer Funds | $ 1,047,156 | $ 366,166 | $ 664,337 | $ 748,985 |
| Total Agency Funds | $ 8,565,045 | $ 16,866,101 | $ 16,277,595 | $ 9,153,551 |