SMITH COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2022

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Smith County, Kansas
Smith Center, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

above+beyond
AdamsBrown, LLC

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, 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 our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated August 15, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accountsreports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 7, 2023

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Type Funds							
General Fund	$ 967,461	-	2,125,267	1,929,879	**1,162,849**	103,705	**1,266,554**
Special Purpose Funds							
Road and Bridge Fund	1,162,053	-	3,156,712	3,323,329	**995,436**	144,776	**1,140,212**
Bridge Building Fund	908,220	-	584,313	573,811	**918,722**	22,895	**941,617**
Special Machinery Fund	1,047,759	-	300,000	408,593	**939,166**	284,310	**1,223,476**
Special Highway Fund	80,380	-	100,000	180,380	**-**	-	**-**
Noxious Weed Fund	119,177	-	202,450	168,228	**153,399**	14,484	**167,883**
Health Fund	285,701	-	482,169	330,741	**437,129**	25,374	**462,503**
Appraiser's Cost Fund	86,062	-	145,103	145,860	**85,305**	13,211	**98,516**
Employee Benefits Fund	762,182	-	1,317,023	1,453,260	**625,945**	9	**625,954**
Hospital Maintenance Fund	11,061	-	447,296	429,751	**28,606**	-	**28,606**
Ambulance Service Fund	366,884	-	643,868	650,935	**359,817**	44,126	**403,943**
Special Alcohol Fund	13,504	-	3,866	11,819	**5,551**	3,492	**9,043**
New Generation E-911 Fund	24,684	-	59,576	35,301	**48,959**	-	**48,959**
Register of Deeds Technology Fund	39,327	-	6,004	12,153	**33,178**	-	**33,178**
County Clerk Technology Fund	4,032	-	1,503	-	**5,535**	-	**5,535**
County Treasurer Technology Fund	7,747	-	1,503	-	**9,250**	-	**9,250**
Sales Tax Fund	596,814	-	621,622	545,592	**672,844**	26,699	**699,543**
Guest Tax Fund	13,022	-	3,369	4,810	**11,581**	-	**11,581**
Health Reserve Fund	2,835,006	-	949,713	871,986	**2,912,733**	-	**2,912,733**
Health Operating Fund	-	-	377,210	377,210	**-**	-	**-**
Wellness Center Fund	-	-	68,314	68,314	**-**	-	**-**
Old Clinic Fund	29,054	-	-	9,613	**19,441**	-	**19,441**
ARPA Fund	297,131	-	347,978	551,627	**93,482**	334,615	**428,097**
Parks and Recreation Fund	-	-	610	-	**610**	-	**610**
Opioid Settlement Fund	-	-	663	-	**663**	-	**663**
Business Funds							
Solid Waste Fund	438,447	-	278,839	365,158	**352,128**	6,518	**358,646**
Solid Waste Equipment Reserve Fund	125,000	-	12,500	-	**137,500**	-	**137,500**
Solid Waste Post Closure Fund	75,000	-	7,500	-	**82,500**	-	**82,500**
Solid Waste Capital Improvement Fund	320,000	-	160,000	-	**480,000**	-	**480,000**
Trust Funds							
EMS Grant Memorial Fund	11,680	-	9,823	13,127	**8,376**	400	**8,776**
Prosecuting Attorney's Training Fund	2,203	-	580	263	**2,520**	-	**2,520**
Special Motor Vehicle Fund	-	-	555,889	555,889	**-**	87,088	**87,088**
Total Primary Government	10,629,591	-	12,971,263	13,017,629	**10,583,225**	1,111,702	**11,694,927**
Related Municipal Entity							
Smith County, Kansas Public Building Commission							
Smith County, Kansas Public Building Commission - Debt Service Fund Series 2013	-	-	250,350	250,350	**-**	-	**-**
Smith County, Kansas Public Building Commission - Debt Service Fund Series 2019	-	-	1,243,645	1,243,645	**-**	-	**-**
Total Related Municipal Entity	-	-	1,493,995	1,493,995	**-**	-	**-**
Total Primary Government (Excluding Distributable and Agency Funds)	$ **10,629,591**	**-**	**14,465,258**	**14,511,624**	**10,583,225**	**1,111,702**	**11,694,927**

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

SMITH COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2022

Composition of Cash		
Checking Account	$	**18,123,158**
Certificates of Deposit		**2,045,000**
Cash on Hand		**863,047**
Total Primary Government		**21,031,205**
Distributable Funds per Schedule 3-1		**(9,003,456)**
Agency Funds per Schedule 3-2		**(332,822)**
Total Primary Government (Excluding Distributable and Agency Funds)	$	**11,694,927**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Smith County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Smith County, Kansas Public Building Commission, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Smith County Hospital, shown below.

Smith County, Kansas Public Building Commission

The Public Building Commission is a municipal corporation of the State of Kansas formed under the authority of K.S.A. 12-1757 *et seq*. and Charter Resolution No. 09-16 of Smith County. The Commission has been organized by the governing body of **Smith County, Kansas** (the "County") for the purposes of acquiring a site or sites for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. The financial information for the commission is included in the audited financial statement of the County.

Smith County Hospital

The County Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the Hospital.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2022.

Regulatory Basis Fund Types

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

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

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

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

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

Basis of Accounting

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

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

Reimbursements

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication,

the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Bridge Building Fund, Special Machinery Fund, Special Highway Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Sales Tax Fund, Health Reserve Fund, Health Operating Fund, Wellness Center Fund, Old Clinic Fund, ARPA Fund, Parks and Recreation Fund, and Opioid Settlement Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Smith County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

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

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $21,031,205 and the bank balance was $20,189,345. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $809,000 was covered by federal depository insurance, $19,380,345 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2022.

NOTE 4 – INTERFUND TRANSFERS

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

From	To	Regulatory Authority		Amount
Road and Bridge Fund	Bridge Building Fund	K.S.A. 68-141g	$	100,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g		300,000
Road and Bridge Fund	Special Highway Fund	K.S.A. 68-141g		100,000
Solid Waste Fund	Solid Waste Equipment Reserve Fund	K.S.A. 19-119		12,500
Solid Waste Fund	Solid Waste Post Closure Fund	K.S.A. 19-101a		7,500
Solid Waste Fund	Solid Waste Capital Improvement Fund	K.S.A. 12-120		160,000
Employee Benefits Fund	Health Reserve Fund	K.S.A. 12-16,102		900,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145		5,635

NOTE 5 – LITIGATION

Smith County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Smith 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. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County 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 105 participating members.

The County pays an annual premium to KCAMP for its property and liability 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 to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to

participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 92 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $750,000 to $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 KWORC management.

Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

Smith County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Smith County, Kansas did not include mandatory nondiscrimination clauses in a public work contract, which is a violation of K.S.A. 44-1030.

NOTE 9 – DEFERRED COMPENSATION PLAN

Smith County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Smith 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $255,114 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,832,486. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 11 – OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

NOTE 12 – COMPENSATED ABSENCES

Vacation
Employees of the County earn one day of vacation per month of employment. Vacation is not allowed until one year of employment is completed. The County's policy regarding vacation permits employees to accumulate a maximum of 20 days vacation. Unused vacation due to an employee who terminates employment with the County will be paid on the payroll following the final date of employment.

Sick Leave
Employees of the County earn eight hours of sick leave per month of employment. The County's policy regarding sick leave permits employees to accumulate a maximum of 100 days of sick leave. One half of accumulated sick leave over 100 days shall be paid to the employee upon termination of employment.

NOTE 13 – HEALTH REIMBURSEMENT ARRANGEMENT

Smith County, Kansas entered into a Health Reimbursement Arrangement (HRA). The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employees, their spouse, or their dependents. The maximum allowance per year is $3,850 for employee only, and $7,700 for employee and spouse, employee and children, and employee and family. The amount the County paid in HRA reimbursements was $143,980 for the year ended December 31, 2022.

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Smith County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $551,715 and the estimated post-closure cost is $709,375. These figures comprise the estimated closure and post-closure cost of $1,261,090. At December 31, 2022, the permit for 2022 identifies that the remaining volume capacity of the site is 70% of the original capacity and that the remaining life of the landfill is 64 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2022.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 15 – SMITH COUNTY, KANSAS PUBLIC BUILDING COMMISSION

Lease Receivable
Smith County, Kansas Public Building Commission entered into a lease agreement with **Smith County, Kansas** for the lease of the hospital building. The County is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that, unless the County is in default under the lease obligation, it will not, without the County’s written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The County covenants and agrees that it will, during the term of the lease obligation, keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable is $146,450 for the year ending December 31, 2023.

Long-Term Debt
The Smith County, Kansas Public Building Commission issued Refunding Revenue Bonds, Series 2013 dated May 1, 2013 with an original issue amount of $2,050,000 for refinancing Revenue Bonds, Series 2009, with an outstanding par value of $1,555,000. The bonds will mature on June 1, 2023 with semiannual payments and an interest rate of 2.00%.

The Smith County, Kansas Public Building Commission issued Series 2019 Taxable Refunding Revenue Bonds dated February 14, 2019, with an original issue amount of $27,725,000 for refinancing Series 2016 Revenue Anticipation Revenue Bonds with an outstanding par value of $27,725,000. The Series 2019 bonds require annual payments and will mature on February 14, 2054. The Smith County Hospital has pledged revenue to meet the required payments for the Series 2019 Smith County Memorial Hospital Project bond. In the event that the pledged revenue does not fulfill the payment requirements, the County is responsible for making the bond payments.

NOTE 16 – LONG-TERM DEBT

Smith County, Kansas has the following type of long-term debt.

Lease Obligations
The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

The County entered into a lease obligation for $2,050,000 with Smith County, Kansas Public Building Commission for the lease of the Smith County Hospital building. The County is obligated to make payments to Smith County, Kansas Public Building Commission equivalent to the debt that the Public Building Commission has assumed and to pay its outstanding revenue bonds. The Public Building Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The covenants agreed to state that the County, during the term of the lease obligation, shall keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Leases									
Road and Bridge Fund									
2021 RM 500B Caterpillar	1.34%	9/27/2021	$ 563,821	2/1/2026	$ 563,821	-	(113,699)	**450,122**	2,629
Sales Tax Fund									
Hospital Building Lease	2.00%	5/1/2013	2,050,000	6/1/2023	390,000	-	(245,000)	**145,000**	5,350
Total Contractual Indebtedness - County					953,821	-	(358,699)	**595,122**	7,979
Related Municipal Entity Debt									
Revenue Bonds									
Series 2013 Public Building Commission	2.00%	5/1/2013	2,050,000	6/1/2023	390,000	-	(245,000)	**145,000**	5,350
Series 2019 Smith County Memorial Hospital Project	2.75%	2/14/2019	27,725,000	2/14/2054	26,751,406	-	(507,981)	**26,243,425**	735,664
Total Related Municipal Entity Debt					27,141,406	-	(752,981)	**26,388,425**	741,014
Total Contractual Indebtedness					$ 28,095,227	-	(1,111,680)	**26,983,547**	748,993

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

	YEAR											
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	2048-2052	2053-2054	**Total**
County Debt												
Principal												
Finance Leases	$ 255,296	111,774	113,263	114,789	-	-	-	-	-	-	-	**595,122**
Interest												
Finance Leases	7,482	4,554	3,064	1,538	-	-	-	-	-	-	-	**16,638**
Total Principal and Interest - County	**262,778**	**116,328**	**116,327**	**116,327**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**611,760**
Related Municipal Entity Debt												
Principal												
Revenue Bonds	656,400	526,103	539,239	556,731	572,737	3,118,383	3,591,955	4,140,881	4,771,617	5,498,443	2,415,936	**26,388,425**
Interest												
Revenue Bonds	756,913	738,731	727,623	710,132	694,126	3,212,415	2,740,915	2,192,237	1,561,770	834,964	106,647	**14,276,473**
Total Principal and Interest - RME	**1,413,313**	**1,264,834**	**1,266,862**	**1,266,863**	**1,266,863**	**6,330,798**	**6,332,870**	**6,333,118**	**6,333,387**	**6,333,407**	**2,522,583**	**40,664,898**
Total Principal and Interest	$ **1,676,091**	**1,381,162**	**1,383,189**	**1,383,190**	**1,266,863**	**6,330,798**	**6,332,870**	**6,333,118**	**6,333,387**	**6,333,407**	**2,522,583**	**41,276,658**

SMITH COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

SMITH COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
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)
Regulatory Basis Type Funds					
General Fund	$ 2,329,116	-	2,329,116	**1,929,879**	(399,237)
Special Purpose Funds					
Road and Bridge Fund	3,572,275	-	3,572,275	**3,323,329**	(248,946)
Noxious Weed Fund	227,645	-	227,645	**168,228**	(59,417)
Health Fund	481,383	-	481,383	**330,741**	(150,642)
Appraiser's Cost Fund	176,600	-	176,600	**145,860**	(30,740)
Employee Benefits Fund	1,864,000	-	1,864,000	**1,453,260**	(410,740)
Hospital Maintenance Fund	444,200	-	444,200	**429,751**	(14,449)
Ambulance Service Fund	747,250	-	747,250	**650,935**	(96,315)
Mental Health Fund	-	-	-	**-**	-
Intellectual Disability Fund	-	-	-	**-**	-
Special Alcohol Fund	19,902	-	19,902	**11,819**	(8,083)
New Generation E-911 Fund	78,583	-	78,583	**35,301**	(43,282)
Guest Tax Fund	12,114	-	12,114	**4,810**	(7,304)
Business Fund					
Solid Waste Fund	463,972	-	463,972	**365,158**	(98,814)

SMITH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,654,959	**1,864,530**	1,808,950	55,580
Neighborhood Revitalization Rebate	(32,442)	**(32,069)**	(30,834)	(1,235)
Licenses and Fees	70,444	**90,222**	34,900	55,322
Use of Money and Property	108,489	**152,510**	48,000	104,510
Liquor Tax	-	**610**	-	610
Federal Aid - CDBG	1,200	**-**	-	-
Federal Aid	-	**11,976**	-	11,976
State Aid	-	**3,771**	-	3,771
Transfers In	27,296	**5,635**	-	5,635
Reimbursements - Other	8,533	**3,406**	1,500	1,906
Reimbursements - Rural Opportunity Zone	16,360	**-**	18,000	(18,000)
Reimbursements - Law Enforcement Contra	3,600	**3,840**	10,800	(6,960)
Miscellaneous	19,112	**20,836**	-	20,836
Total Receipts	1,877,551	**2,125,267**	1,891,316	233,951
Expenditures				
County Commissioners	74,362	**74,550**	76,950	(2,400)
County Clerk	84,509	**110,287**	114,100	(3,813)
County Treasurer	157,292	**186,490**	187,500	(1,010)
County Attorney	121,786	**122,362**	130,636	(8,274)
Register of Deeds	59,252	**59,375**	65,300	(5,925)
Sheriff	460,582	**495,545**	498,325	(2,780)
Dispatch	183,418	**236,332**	302,350	(66,018)
Court System	53,008	**75,843**	61,360	14,483
Courthouse General	327,228	**357,086**	621,750	(264,664)
Emergency Preparedness	78,624	**48,080**	52,200	(4,120)
Other Departments	168,822	**163,929**	218,645	(54,716)
Total Expenditures	1,768,883	**1,929,879**	2,329,116	(399,237)
Receipts Over (Under) Expenditures	108,668	**195,388**		
Unencumbered Cash - Beginning	858,780	**967,461**		
Prior Year Cancelled Encumbrances	13	**-**		
Unencumbered Cash - Ending	$ 967,461	**1,162,849**		

SMITH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Commissioners				
Personal Services	$ 70,651	**68,168**	67,000	1,168
Contractual Services	2,422	**6,111**	4,650	1,461
Commodities	1,289	**271**	300	(29)
Capital Outlay	-	**-**	5,000	(5,000)
Total County Commissioners	74,362	**74,550**	76,950	(2,400)
County Clerk				
Personal Services	77,474	**98,231**	93,000	5,231
Contractual Services	5,894	**6,023**	13,600	(7,577)
Commodities	1,141	**2,559**	5,500	(2,941)
Capital Outlay	-	**3,474**	2,000	1,474
Total County Clerk	84,509	**110,287**	114,100	(3,813)
County Treasurer				
Personal Services	145,353	**164,347**	166,000	(1,653)
Contractual Services	11,101	**21,272**	17,600	3,672
Commodities	196	**871**	2,250	(1,379)
Capital Outlay	642	**-**	1,650	(1,650)
Total County Treasurer	157,292	**186,490**	187,500	(1,010)
County Attorney				
Personal Services	95,287	**105,587**	100,786	4,801
Contractual Services	10,269	**8,332**	14,850	(6,518)
Commodities	12,924	**8,443**	11,000	(2,557)
Capital Outlay	3,306	**-**	4,000	(4,000)
Total County Attorney	121,786	**122,362**	130,636	(8,274)
Register of Deeds				
Personal Services	51,376	**52,265**	54,640	(2,375)
Contractual Services	6,962	**5,967**	8,660	(2,693)
Commodities	914	**1,143**	2,000	(857)
Total Register of Deeds	59,252	**59,375**	65,300	(5,925)
Sheriff				
Personal Services	344,352	**356,541**	337,845	18,696
Contractual Services	39,125	**27,332**	69,680	(42,348)
Commodities	42,314	**51,990**	55,800	(3,810)
Capital Outlay	34,791	**59,682**	35,000	24,682
Total Sheriff	$ 460,582	**495,545**	498,325	(2,780)

SMITH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Dispatch				
Personal Services	$ 162,963	**198,060**	215,000	(16,940)
Contractual Services	6,475	**33,179**	32,050	1,129
Commodities	1,760	**2,093**	5,300	(3,207)
Capital Outlay	12,220	**3,000**	50,000	(47,000)
Total Dispatch	183,418	**236,332**	302,350	(66,018)
Court System				
Contractual Services	16,836	**16,997**	19,010	(2,013)
Commodities	4,543	**5,921**	5,000	921
Capital Outlay	4,472	**9,404**	7,350	2,054
Legal Cost	27,157	**43,521**	30,000	13,521
Total Court System	53,008	**75,843**	61,360	14,483
Courthouse General				
Personal Services	16,816	**16,721**	72,000	(55,279)
Contractual Services	250,371	**315,286**	297,000	18,286
Commodities	25,498	**11,891**	22,750	(10,859)
Capital Outlay	34,543	**13,188**	230,000	(216,812)
Total Courthouse General	327,228	**357,086**	621,750	(264,664)
Emergency Preparedness				
Personal Services	64,438	**32,580**	33,000	(420)
Contractual Services	14,136	**12,924**	15,500	(2,576)
Commodities	50	**86**	700	(614)
Capital Outlay	-	**2,490**	3,000	(510)
Total Emergency Preparedness	78,624	**48,080**	52,200	(4,120)
Other Departments				
Area Agency on Aging	5,000	**5,000**	5,000	-
Airport Maintenance	4,000	**4,000**	4,000	-
Soil Conservation	18,500	**22,500**	22,500	-
Free Fair	13,300	**15,800**	15,800	-
Historical Society	5,500	**5,500**	5,500	-
Mental Health	26,350	**26,860**	27,000	(140)
CASA	1,500	**1,500**	1,500	-
Intellectual Disability	28,495	**28,495**	28,495	-
Rural Opportunity Zone Student Loan	16,360	**-**	27,000	(27,000)
Election	48,617	**54,274**	81,850	(27,576)
CDBG Disbursements	1,200	**-**	-	-
Total Other Departments	168,822	**163,929**	218,645	(54,716)
Total Expenditures	$ 1,768,883	**1,929,879**	2,329,116	(399,237)

SMITH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 2,460,363	**2,715,363**	2,672,347	43,016
Neighborhood Revitalization Rebate	(48,776)	**(47,341)**	(45,518)	(1,823)
State Aid - Special Highway	371,138	**352,610**	288,939	63,671
State Aid	42,061	**-**	-	-
Federal Aid	315,456	**-**	-	-
Reimbursements	69,437	**136,080**	-	136,080
Total Receipts	3,209,679	**3,156,712**	2,915,768	240,944
Expenditures				
Personal Services	874,256	**831,102**	966,000	(134,898)
Contractual Services	127,137	**224,959**	213,775	11,184
Commodities	999,189	**1,433,694**	1,477,500	(43,806)
Capital Outlay	398,937	**333,574**	415,000	(81,426)
Transfers Out	300,000	**500,000**	500,000	-
Total Expenditures	2,699,519	**3,323,329**	3,572,275	(248,946)
Receipts Over (Under) Expenditures	510,160	**(166,617)**		
Unencumbered Cash - Beginning	651,300	**1,162,053**		
Prior Year Cancelled Encumbrances	593	**-**		
Unencumbered Cash - Ending	$ 1,162,053	**995,436**		

SMITH COUNTY, KANSAS
Bridge 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			
Transfers In	$	100,000	**100,000**
State Aid - Connecting Links		246,543	**460,430**
Reimbursements		407	**23,883**
Total Receipts		346,950	**584,313**
Expenditures			
Contractual Services		96,304	**573,811**
Commodities		71,600	**-**
Total Expenditures		167,904	**573,811**
Receipts Over (Under) Expenditures		179,046	**10,502**
Unencumbered Cash - Beginning		729,174	**908,220**
Unencumbered Cash - Ending	$	908,220	**918,722**

SMITH 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			
Transfers In	$	200,000	**300,000**
Expenditures			
Capital Outlay		320,112	**408,593**
Receipts Over (Under) Expenditures		(120,112)	**(108,593)**
Unencumbered Cash - Beginning		1,167,871	**1,047,759**
Unencumbered Cash - Ending	$	1,047,759	**939,166**

SMITH COUNTY, KANSAS
Special Highway 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			
Transfers In	$	-	**100,000**
Expenditures			
Capital Outlay		19,620	**180,380**
Receipts Over (Under) Expenditures		(19,620)	**(80,380)**
Unencumbered Cash - Beginning		100,000	**80,380**
Unencumbered Cash - Ending	$	80,380	**-**

SMITH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 106,436	**141,523**	140,425	1,098
Neighborhood Revitalization Rebate	(2,152)	**(2,504)**	(2,408)	(96)
Chemical Sales	56,085	**63,431**	50,000	13,431
Total Receipts	160,369	**202,450**	188,017	14,433
Expenditures				
Personal Services	76,013	**81,547**	78,900	2,647
Contractual Services	7,412	**9,964**	9,970	(6)
Commodities	68,587	**75,019**	78,475	(3,456)
Capital Outlay	-	**1,698**	60,300	(58,602)
Total Expenditures	152,012	**168,228**	227,645	(59,417)
Receipts Over (Under) Expenditures	8,357	**34,222**		
Unencumbered Cash - Beginning	110,820	**119,177**		
Unencumbered Cash - Ending	$ 119,177	**153,399**		

SMITH COUNTY, KANSAS
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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 208,610	**258,778**	255,125	3,653
Neighborhood Revitalization Rebate	(4,115)	**(4,542)**	(4,367)	(175)
Federal Aid	87,279	**36,644**	8,000	28,644
State Aid	13,378	**20,349**	5,000	15,349
Intergovernmental	35,216	**41,570**	40,000	1,570
SPARKS Reimbursement	47,895	**-**	-	-
Grants	38,739	**43,249**	40,000	3,249
Collections	92,591	**86,121**	85,000	1,121
Total Receipts	519,593	**482,169**	428,758	53,411
Expenditures				
Personal Services	267,185	**238,364**	303,283	(64,919)
Contractual Services	38,995	**39,981**	59,050	(19,069)
Commodities	60,417	**41,524**	73,750	(32,226)
Capital Outlay	428	**1,718**	45,300	(43,582)
Grant Expenditures	46,218	**9,154**	-	9,154
Total Expenditures	413,243	**330,741**	481,383	(150,642)
Receipts Over (Under) Expenditures	106,350	**151,428**		
Unencumbered Cash - Beginning	178,922	**285,701**		
Prior Year Cancelled Encumbrances	429	**-**		
Unencumbered Cash - Ending	$ 285,701	**437,129**		

SMITH COUNTY, KANSAS
Appraiser's Cost 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				
Taxes	$ 138,893	**147,604**	141,561	6,043
Neighborhood Revitalization Rebate	(2,734)	**(2,501)**	(2,405)	(96)
Miscellaneous	2,253	**-**	-	-
Total Receipts	138,412	**145,103**	139,156	5,947
Expenditures				
Personal Services	90,035	**96,433**	126,500	(30,067)
Contractual Services	18,735	**22,124**	22,300	(176)
Commodities	2,512	**4,553**	2,800	1,753
Capital Outlay	728	**22,750**	25,000	(2,250)
Total Expenditures	112,010	**145,860**	176,600	(30,740)
Receipts Over (Under) Expenditures	26,402	**(757)**		
Unencumbered Cash - Beginning	59,660	**86,062**		
Unencumbered Cash - Ending	$ 86,062	**85,305**		

SMITH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,928,889	**1,306,959**	1,264,156	42,803
Neighborhood Revitalization Rebate	(38,068)	**(21,781)**	(20,942)	(839)
Collections	200	**31,845**	-	31,845
Total Receipts	1,891,021	**1,317,023**	1,243,214	73,809
Expenditures				
Social Security	215,042	**223,478**	250,000	(26,522)
Employee Retirement	262,238	**272,786**	330,000	(57,214)
Workmen's Comp. Insurance	60,257	**54,440**	75,000	(20,560)
Unemployment Insurance	3,324	**2,556**	9,000	(6,444)
Transfers Out	1,200,000	**900,000**	1,200,000	(300,000)
Total Expenditures	1,740,861	**1,453,260**	1,864,000	(410,740)
Receipts Over (Under) Expenditures	150,160	**(136,237)**		
Unencumbered Cash - Beginning	612,022	**762,182**		
Unencumbered Cash - Ending	$ 762,182	**625,945**		

SMITH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 450,681	**455,179**	451,779	3,400
Neighborhood Revitalization Rebate	(8,947)	**(7,883)**	(7,579)	(304)
Total Receipts	441,734	**447,296**	444,200	3,096
Expenditures				
Appropriations	435,810	**429,751**	444,200	(14,449)
Receipts Over (Under) Expenditures	5,924	**17,545**		
Unencumbered Cash - Beginning	5,137	**11,061**		
Unencumbered Cash - Ending	$ 11,061	**28,606**		

SMITH COUNTY, KANSAS
Ambulance Service 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				
Taxes	$ 360,919	**431,759**	423,150	8,609
Neighborhood Revitalization Rebate	(6,969)	**(7,528)**	(7,237)	(291)
State Aid	-	**3,000**	-	3,000
Collections	219,232	**216,637**	132,000	84,637
Total Receipts	573,182	**643,868**	547,913	95,955
Expenditures				
Personal Services	494,172	**538,263**	556,500	(18,237)
Contractual Services	60,171	**58,501**	67,250	(8,749)
Commodities	44,783	**54,171**	50,000	4,171
Capital Outlay	745	**-**	73,500	(73,500)
Total Expenditures	599,871	**650,935**	747,250	(96,315)
Receipts Over (Under) Expenditures	(26,689)	**(7,067)**		
Unencumbered Cash - Beginning	393,573	**366,884**		
Unencumbered Cash - Ending	$ 366,884	**359,817**		

SMITH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 883	**-**	-	-
Expenditures				
Appropriations	883	**-**	-	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 952	**-**	-	-
Expenditures				
Appropriations	952	**-**	-	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

SMITH 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 6,287	**3,866**	5,408	(1,542)
Expenditures				
Contractual Services	8,442	**11,819**	19,902	(8,083)
Receipts Over (Under) Expenditures	(2,155)	**(7,953)**		
Unencumbered Cash - Beginning	15,659	**13,504**		
Unencumbered Cash - Ending	$ 13,504	**5,551**		

SMITH COUNTY, KANSAS
New Generation E-911 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		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 60,249	**59,576**	60,000	(424)
Expenditures				
Contractual Services	53,969	**35,301**	78,583	(43,282)
Commodities	179	**-**	-	-
Total Expenditures	54,148	**35,301**	78,583	(43,282)
Receipts Over (Under) Expenditures	6,101	**24,275**		
Unencumbered Cash - Beginning	18,583	**24,684**		
Unencumbered Cash - Ending	$ 24,684	**48,959**		

SMITH COUNTY, KANSAS
Register of Deeds 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			
Collections	$	6,178	**6,004**
Expenditures			
Capital Outlay		496	**12,153**
Receipts Over (Under) Expenditures		5,682	**(6,149)**
Unencumbered Cash - Beginning		33,645	**39,327**
Unencumbered Cash - Ending	$	39,327	**33,178**

SMITH COUNTY, KANSAS
County 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			
Collections	$	1,546	**1,503**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,546	**1,503**
Unencumbered Cash - Beginning		2,486	**4,032**
Unencumbered Cash - Ending	$	4,032	**5,535**

SMITH COUNTY, KANSAS
County 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			
Collections	$	1,546	**1,503**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,546	**1,503**
Unencumbered Cash - Beginning		6,201	**7,747**
Unencumbered Cash - Ending	$	7,747	**9,250**

SMITH COUNTY, KANSAS
Sales Tax 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			
Sales Tax	$	640,693	**621,622**
Expenditures			
Contractual Services		35,078	**9,643**
Wellness Center		14,927	**27,855**
Payments to Hospital		250,992	**257,744**
Lease Interest Payment - PBC		10,250	**5,350**
Lease Principal Payment - PBC		245,000	**245,000**
Total Expenditures		556,247	**545,592**
Receipts Over (Under) Expenditures		84,446	**76,030**
Unencumbered Cash - Beginning		512,368	**596,814**
Unencumbered Cash - Ending	$	596,814	**672,844**

SMITH COUNTY, KANSAS
Guest Tax 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				
Guest Tax	$ 6,129	**3,369**	4,500	(1,131)
Expenditures				
Personal Services	3,263	**1,438**	5,000	(3,562)
Commodities	3,744	**3,372**	5,000	(1,628)
Capital Outlay	-	-	2,114	(2,114)
Total Expenditures	7,007	**4,810**	12,114	(7,304)
Receipts Over (Under) Expenditures	(878)	**(1,441)**		
Unencumbered Cash - Beginning	13,507	**13,022**		
Prior Year Cancelled Encumbrances	393	**-**		
Unencumbered Cash - Ending	$ 13,022	**11,581**		

SMITH COUNTY, KANSAS
Health 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			
Reimbursement	$	70,160	**49,713**
Transfers In		1,200,000	**900,000**
Total Receipts		1,270,160	**949,713**
Expenditures			
Health Insurance		810,169	**728,006**
Medical Claims Paid		155,766	**143,980**
Total Expenditures		965,935	**871,986**
Receipts Over (Under) Expenditures		304,225	**77,727**
Unencumbered Cash - Beginning		2,530,781	**2,835,006**
Unencumbered Cash - Ending	$	2,835,006	**2,912,733**

SMITH COUNTY, KANSAS
Health Operating 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			
Sales Tax	$	387,129	**377,210**
Expenditures			
Contractual Services		387,129	**377,210**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

SMITH COUNTY, KANSAS
Wellness Center 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			
Sales Tax Contributed	$	14,927	**27,855**
Wellness Center Fees		16,978	**14,538**
Grants		5,515	**23,965**
Donations		1,963	**1,956**
Total Receipts		39,383	**68,314**
Expenditures			
Personal Services		16,828	**21,318**
Contractual Services		17,986	**40,499**
Commodities		4,518	**6,497**
Capital Outlay		51	**-**
Total Expenditures		39,383	**68,314**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

SMITH COUNTY, KANSAS
Old Clinic 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	$	-	**-**
Expenditures			
Capital Outlay		-	**9,613**
Receipts Over (Under) Expenditures		-	**(9,613)**
Unencumbered Cash - Beginning		29,054	**29,054**
Unencumbered Cash - Ending	$	29,054	**19,441**

SMITH COUNTY, KANSAS
COVID Relief 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	$	-	**-**
Expenditures			
SPARKS Disbursements		43,023	**-**
Receipts Over (Under) Expenditures		(43,023)	**-**
Unencumbered Cash - Beginning		43,023	**-**
Unencumbered Cash - Ending	$	-	**-**

SMITH COUNTY, KANSAS
ARPA 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	$	347,978	**347,978**
Expenditures			
Capital Outlay		50,847	**551,627**
Receipts Over (Under) Expenditures		297,131	**(203,649)**
Unencumbered Cash - Beginning		-	**297,131**
Unencumbered Cash - Ending	$	297,131	**93,482**

SMITH COUNTY, KANSAS
Parks and Recreation 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			
Liquor Tax	$	-	**610**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**610**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**610**

SMITH COUNTY, KANSAS
Opioid Settlement 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			
Opioid Settlement	$	-	**663**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**663**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**663**

SMITH 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				
Taxes	$ 265,132	**262,582**	265,000	(2,418)
Collections	7,914	**8,454**	2,000	6,454
Land Rent	3,680	**3,680**	4,000	(320)
Miscellaneous	6,144	**4,123**	-	4,123
Total Receipts	282,870	**278,839**	271,000	7,839
Expenditures				
Personal Services	148,959	**144,570**	171,322	(26,752)
Contractual Services	117,215	**26,368**	89,550	(63,182)
Commodities	12,277	**14,220**	23,100	(8,880)
Capital Outlay	4,522	**-**	-	-
Transfers Out	40,000	**180,000**	180,000	-
Total Expenditures	322,973	**365,158**	463,972	(98,814)
Receipts Over (Under) Expenditures	(40,103)	**(86,319)**		
Unencumbered Cash - Beginning	478,550	**438,447**		
Unencumbered Cash - Ending	$ 438,447	**352,128**		

SMITH COUNTY, KANSAS
Solid Waste Equipment 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			
Transfers In	$	12,500	**12,500**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		12,500	**12,500**
Unencumbered Cash - Beginning		112,500	**125,000**
Unencumbered Cash - Ending	$	125,000	**137,500**

SMITH COUNTY, KANSAS
Solid Waste Post Closure 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			
Transfers In	$	7,500	**7,500**
Expenditures		-	-
Receipts Over (Under) Expenditures		7,500	**7,500**
Unencumbered Cash - Beginning		67,500	**75,000**
Unencumbered Cash - Ending	$	75,000	**82,500**

SMITH COUNTY, KANSAS
Solid Waste Capital 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			
Transfers In	$	20,000	**160,000**
Expenditures		-	-
Receipts Over (Under) Expenditures		20,000	**160,000**
Unencumbered Cash - Beginning		300,000	**320,000**
Unencumbered Cash - Ending	$	320,000	**480,000**

SMITH COUNTY, KANSAS
EMS Grant Memorial 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			
Donations	$	9,980	**9,823**
Expenditures			
Contractual Services		6,399	**13,127**
Receipts Over (Under) Expenditures		3,581	**(3,304)**
Unencumbered Cash - Beginning		8,099	**11,680**
Unencumbered Cash - Ending	$	11,680	**8,376**

SMITH COUNTY, KANSAS
Prosecuting Attorney's 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			
Collections	$	653	**580**
Expenditures			
Payments to Other Governments		326	**263**
Receipts Over (Under) Expenditures		327	**317**
Unencumbered Cash - Beginning		1,876	**2,203**
Unencumbered Cash - Ending	$	2,203	**2,520**

SMITH COUNTY, KANSAS
Special Motor Vehicle 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		
Collections	$ 562,851	**555,889**
Expenditures		
Payments to Other Governments	453,327	**449,196**
Personal Services	10,627	**9,742**
Contractual Services	35,726	**39,130**
Commodities	18,305	**32,084**
Capital Outlay	17,570	**20,102**
Transfers Out	27,296	**5,635**
Total Expenditures	562,851	**555,889**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

SMITH COUNTY, KANSAS
Smith County, Kansas Public Building Commission - Debt Service Fund Series 2013
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			
Lease Proceeds	$	255,250	**250,350**
Expenditures			
Bond Principal Series 2013		245,000	**245,000**
Bond Interest Series 2013		10,250	**5,350**
Total Expenditures		255,250	**250,350**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

SMITH COUNTY, KANSAS
Smith County, Kansas Public Building Commission - Debt Service Fund Series 2019
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			
Rent Income From the Hospital	$	1,241,591	**1,243,645**
Expenditures			
Bond Principal		492,387	**507,981**
Bond Interest		749,204	**735,664**
Total Expenditures		1,241,591	**1,243,645**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

SMITH COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Advance Tax	$ -	44,435	44,435	**-**
Neighborhood Revitalization	388	183,229	183,229	**388**
Current Tax	8,739,721	12,515,509	12,538,037	**8,717,193**
Bankruptcy Holding	342	-	-	**342**
Delinquent Personal Property	9,946	6,992	14,844	**2,094**
Real Estate Redemptions	79,955	164,529	119,799	**124,685**
Motor Vehicle Tax	147,931	1,099,749	1,101,644	**146,036**
Total Distributable Funds	8,978,283	14,014,443	14,001,988	**8,990,738**
State Funds				
State Institutional Building	-	37,963	37,963	**-**
State Educational Building	-	75,926	75,926	**-**
Total State Funds	-	113,889	113,889	**-**
Subdivision Funds				
Cities	(111)	1,383,208	1,383,097	**-**
Townships	(6)	248,389	248,383	**-**
School Districts	-	3,506,613	3,506,613	**-**
Irrigation Districts	-	395,543	382,985	**12,558**
Other Special Districts	-	90,837	90,837	**-**
Cemeteries	3	26,531	26,374	**160**
Total Subdivision Funds	(114)	5,651,121	5,638,289	**12,718**
Total	$ 8,978,169	19,779,453	19,754,166	**9,003,456**

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

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Agency Funds				
Payroll Withholding	$ 10,387	726,756	650,620	**86,523**
Smith County Veteran Memorial	3,406	300	-	**3,706**
Drivers Licenses	30,438	16,468	14,286	**32,620**
Sales Tax	42,918	826,881	838,093	**31,706**
Game Licenses	158	5,198	5,277	**79**
Heritage Trust	1,316	3,006	3,186	**1,136**
Diversion Fee	17,732	8,815	6,598	**19,949**
Escrow	77,613	260,355	244,577	**93,391**
Passport Fee	10,726	3,042	-	**13,768**
Concealed Weapon	3,494	65	853	**2,706**
Special Law Enforcement	1,270	-	452	**818**
Sexual Predator Registration	5,782	1,100	1,082	**5,800**
Sheriff VINS	6,598	6,200	5,645	**7,153**
Tax Sale Fund	4,283	-	-	**4,283**
State and Local Assistance	11,363	-	-	**11,363**
DCCA	-	3,000	-	**3,000**
Register of Deeds	566	50,747	50,717	**596**
Clerk of District Court	74,761	100,606	161,367	**14,000**
Sheriff	265	29,208	29,248	**225**
Total	$ 303,076	2,041,747	2,012,001	**332,822**