DONIPHAN COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2023

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Doniphan County, Kansas

FINANCIAL STATEMENTS
December 31, 2023

Table of Contents

	Page
INTRODUCTORY SECTION	
Table of Contents	i - ii
FINANCIAL SECTION	
Independent Auditor's Report	1 - 2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Notes to the Financial Statements	4 - 9
Schedule 1	
Summary of Expenditures - Actual and Budget	10
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only	
General and Special Purpose Funds:	
General Fund	11 - 12
Road and Bridge Fund	13
Capital Improvement Fund	14
Employee Benefits Fund	15
Extension Council Fund	16
Community Mental Health Fund	17
Mental Health Workshop Fund	18
Conservation District Fund	19
Appraiser's Cost Fund	20
Noxious Weed Fund	21
Noxious Weed Chemical Fund	22
Fair Fund	23
Economic Development Fund	24
Elderly Services Fund	25
Alcohol Fund	26
Diversion Fund	27
Direct Election Fund	28
Title III C-1 Fund	29
Title III C-2 Fund	30
Title III B Fund	31
Federal Funds Exchange Fund	32
Trust, Training and Technology Fund	33
911 Telephone Fund	34
Equipment Reserve Fund	35
FEMA Fund	36
New Sales Tax Fund	37
CARES/ARPA Act Fund	38

Doniphan County, Kansas

FINANCIAL STATEMENTS
December 31, 2023

Table of Contents - Continued

	Page
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only (Continued)	
Bond and Interest Fund:	
Bond and Interest Fund	39
Business Funds:	
NEK Central Kitchen Fund	40
Health Fund	41
Solid Waste Fund	42
Schedule 3	
Schedule of Receipts and Expenditures Related Municipal Entity - Actual	43
Schedule 4	
Summary of Receipts and Disbursements - Actual	
Agency Funds	44

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Doniphan County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of 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, 2023, or the 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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 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 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.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 the summary of receipts and disbursements-agency (Schedules 1, 2, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The 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 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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

June 28, 2024

Doniphan County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ 1,797,820	$ -	$ 3,304,202	$ 2,883,512	$ 2,218,510	$ -	$ 2,218,510
Special Purpose Funds:							
Road and Bridge	1,449,337	-	2,870,102	2,617,206	1,702,233	-	1,702,233
Capital Improvements	206,429	-	-	52,342	154,087	-	154,087
Employee Benefits	568,360	-	269,575	556,668	281,267	-	281,267
Extension Council	2,283	-	133,736	135,182	837	-	837
Community Mental Health	-	-	30,500	30,500	-	-	-
Mental Health Workshop	817	-	29,353	29,760	410	-	410
Conservation District	637	-	34,468	35,000	105	-	105
Appraiser's Costs	111,588	-	311,105	269,821	152,872	-	152,872
Noxious Weed	94,043	-	86,699	103,389	77,353	-	77,353
Noxious Weed Chemical	109,767	-	113,687	46,144	177,310	-	177,310
Fair	717	-	19,471	20,000	188	-	188
Economic Development	101,793	-	132,985	99,069	135,709	-	135,709
Elderly Services	179,574	-	332,608	340,721	171,461	-	171,461
Alcohol	52,098	-	8,581	5,000	55,679	-	55,679
Diversion	129,380	-	7,482	4,081	132,781	-	132,781
Direct Election	87,838	-	28,007	41,215	74,630	-	74,630
Title III C-1	-	-	219,862	219,900	[38]	-	[38]
Title III C-2	-	-	163,541	163,597	[56]	-	[56]
Title III-B	4,015	-	137,133	140,913	235	-	235
Federal Funds Exchange	433,034	-	63,793	-	496,827	-	496,827
Trust, Training and Technology	71,981	-	13,851	25,253	60,579	-	60,579
911 Telephone	151,445	-	60,178	61,708	149,915	-	149,915
Equipment Reserve	99,867	-	160,433	176,607	83,693	-	83,693
FEMA	223,304	-	-	-	223,304	-	223,304
New Sales Tax	1,909,290	-	785,856	610,144	2,085,002	-	2,085,002
CARES/ARPA Act	1,157,158	-	50,000	50,000	1,157,158	-	1,157,158
Bond and Interest Fund:							
Bond and Interest	36,680	-	177	-	36,857	-	36,857
Business Funds:							
NEK Central Kitchen	14,930	-	233,818	236,802	11,946	-	11,946
Health	452,768	-	733,870	754,004	432,634	-	432,634
Solid Waste	476,745	-	22,628	19,225	480,148	-	480,148
Total Primary Government	9,923,698	-	10,357,701	9,727,763	10,553,636	-	10,553,636
Related Municipal Entity:							
Extension Council	81,317	-	159,698	146,576	94,439	-	94,439
Total Reporting Entity (Excluding Agency Funds)	$ 10,005,015	$ -	$ 10,517,399	$ 9,874,339	$ 10,648,075	$ -	$ 10,648,075

COMPOSITION OF CASH:	
Checking accounts	24,825,562
Certificates of deposit	3,249
Total Cash	24,828,811
Less: Agency Funds per Schedule 4	14,180,736
Total Reporting Entity (excluding Agency Funds)	$ 10,648,075

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Doniphan County, Kansas, is a municipal corporation governed by an elected three-member commission. These regulatory financial statements presents Doniphan County (the primary government) and its related municipal entities. The related municipal entities are included in the County's reporting entity because it was established to benefit the County and/or its constituents.

Extension Council. The Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected seven-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Because the Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated $132,000 to the Extension Council in 2023. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

Related Organizations. Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (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.

Regulatory Basis Fund Types

In governmental accounting, 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

Property Tax

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer, who receives payment.

Taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th.

Tax levies to finance the budget are made available to the County after January 1st and are distributed by the County treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

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

3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing during the year ended December 31, 2023.

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 may be held and the governing body may amend the budget at that time. The 2023 budget was not amended.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements 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 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 certain special purpose, capital project, business, and agency funds. The special purpose funds that are required to have a legal operating budget are listed in Schedule 1.

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.

K.S.A. 19-229 as affirmed by AGO 99-18, gives the Board of County Commissioners exclusive control over all County expenditures.

NOTE 2 - DEPOSITS

Deposits. 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 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.

Investments. 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. As of December 31, 2023, the County held no such investments.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

As of December 31, 2023, the County's carrying amount of deposits was $24,828,811 and the bank balance was $25,762,509. The bank balance was held by five banks, which reduces a concentration of credit risk. Of the bank balance, $1,355,125 was covered by federal depository insurance, $22,444,770 was collateralized with securities held by the pledging financial institutions' agents in the County's name and the remaining $1,962,614 was unsecured, which is a violation of K.S.A. 9-1402.

NOTE 2 - DEPOSITS (CONTINUED)

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.

NOTE 3 - DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, Kansas 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 a 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $255,068 for the year ended December 31, 2023.

Net Pension Liability. As of December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,623,703. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 these financial statements.

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 KPERS website at www.kpers.org or can be obtained as described above.

NOTE 4 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

NOTE 5 - SOLID WASTE TRANSFER STATION

The County entered into an agreement with Deffenbaugh Industries, Inc. (DII) on October 31, 1994, to construct a solid waste transfer station at the site of the landfill. The agreement allows DII to operate the transfer station for 20 years while paying the County a host fee. The County has the option to purchase the transfer station at five-year intervals over that period with ownership passing to the County after 20 years has elapsed. The transfer station began operation in 1996. The County extended the contract with DII from November 1, 2014, to November 1, 2024.

NOTE 6 - INTERFUND TRANSACTIONS

The following operating transfers were made during 2023:

To	From	Amount	Statutory Authority
Title III-B	Elderly Services	33,456	Grant agreement
Title III C-2	Elderly Services	86,483	Grant agreement
Title III C-1	Elderly Services	129,027	Grant agreement
Equipment Reserve	Road & Bridge	150,000	K.S.A. 79-2934
		$ 398,967	

NOTE 7 - COMPENSATED ABSENCES

County employees receive vacation and sick leave benefits. Vacations benefits accrue on an annual basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

NOTE 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the County 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 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.

NOTE 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

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 help by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

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Doniphan County, Kansas
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over [Under]
Governmental Type Funds:					
General Funds:					
General	$ 3,369,603	$ -	$ 3,369,603	$ 2,883,512	$ [486,091]
Special Purpose Funds:					
Road and Bridge	3,539,122	-	3,539,122	2,617,206	[921,916]
Capital Improvements	200,000	-	200,000	52,342	[147,658]
Employee Benefits	715,000	-	715,000	556,668	[158,332]
Extension Council	135,182	-	135,182	135,182	-
Community Mental Health	44,200	-	44,200	30,500	[13,700]
Mental Health Workshop	29,760	-	29,760	29,760	-
Conservation District	35,000	-	35,000	35,000	-
Appraiser's Costs	340,970	-	340,970	269,821	[71,149]
Noxious Weed	133,000	-	133,000	103,389	[29,611]
Noxious Weed Chemical	110,000	-	110,000	46,144	[63,856]
Fair	20,000	-	20,000	20,000	-
Economic Development	138,000	-	138,000	99,069	[38,931]
Elderly Services	398,000	-	398,000	340,721	[57,279]
Alcohol	24,200	-	24,200	5,000	[19,200]
Diversion	75,000	-	75,000	4,081	[70,919]
Direct Election	91,300	-	91,300	41,215	[50,085]
New Sales Tax	1,400,000	-	1,400,000	610,144	[789,856]
Bond and Interest Fund:					
Bond and Interest	36,680	-	36,680	-	[36,680]
Business Funds:					
NEK Central Kitchen	310,000	-	310,000	236,802	[73,198]
Health	1,030,000	-	1,030,000	754,004	[275,996]
Solid Waste	30,000	-	30,000	19,225	[10,775]

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 2,241,631	$ 2,211,933	$ 29,698
Delinquent tax	2,065	316	1,749
Motor vehicle tax	133,702	121,893	11,809
Commercial vehicle tax	7,886	7,135	751
Watercraft tax	-	1,454	[1,454]
Recreational vehicle tax	2,805	2,831	[26]
16/20M vehicle tax	-	21,938	[21,938]
Neighborhood revitalization	[54,080]	[50,802]	[3,278]
Gross earnings (intangible) tax	14,627	12,113	2,514
Official fees	135,345	155,000	[19,655]
Miscellaneous revenues	12,465	83,400	[70,935]
Use of property	-	4,565	[4,565]
Interest income	807,756	20,000	787,756
Total Receipts	3,304,202	$ 2,591,776	$ 712,426
Expenditures			
County Clerk			
Salaries	168,570	$ 194,534	$ [25,964]
Contractual services	27,493	30,000	[2,507]
Commodities	-	15,000	[15,000]
Capital outlay	-	7,000	[7,000]
County Commission			
Salaries	79,360	86,530	[7,170]
Contractual services	1,614	10,000	[8,386]
Commodities	25	-	25
County Treasurer			
Salaries	161,719	241,750	[80,031]
Contractual services	21,627	38,000	[16,373]
Capital outlay	11,000	13,000	[2,000]
District Court			
Contractual services	80,001	79,403	598
Commodities	4,464	4,316	148
Capital outlay	-	1,800	[1,800]
911 Dispatch			
Salaries	231,545	266,939	[35,394]
Contractual services	9,712	5,000	4,712
Commodities	495	6,050	[5,555]
Capital outlay	-	38,000	[38,000]
Emergency Services			
Salaries	74,548	74,342	206
Contractual services	3,116	9,870	[6,754]
Commodities	154	625	[471]
Capital outlay	2,385	21,000	[18,615]

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Expenditures (Continued)			
Law Enforcement			
Salaries	$ 784,416	$ 750,090	$ 34,326
Contractual services	336,658	300,000	36,658
Commodities	142,882	110,000	32,882
Capital outlay	43,667	40,000	3,667
Register of Deeds			
Salaries	108,378	119,500	[11,122]
Contractual services	38,730	55,000	[16,270]
Road and Bridge			
Salaries	70,745	90,325	[19,580]
Contractual services	3,832	2,000	1,832
Commodities	2,048	6,800	[4,752]
Capital outlay	-	3,500	[3,500]
Courthouse - General			
Salaries	46,647	80,000	[33,353]
Contractual services	247,730	300,000	[52,270]
Capital outlay	-	70,222	[70,222]
Special MVT			
Salaries	-	65,000	[65,000]
Contractual services	-	5,000	[5,000]
Capital outlay	-	2,000	[2,000]
County Attorney/Counselor			
Salaries	132,771	195,407	[62,636]
Contractual services	29,135	4,000	25,135
Commodities	398	4,000	[3,602]
Capital outlay	-	3,000	[3,000]
Health			
Salaries	646	600	46
Contractual services	17,001	20,000	[2,999]
Total Expenditures	2,883,512	$ 3,369,603	$ [486,091]
Receipts Over [Under] Expenditures	420,690		
Unencumbered Cash, Beginning	1,797,820		
Unencumbered Cash, Ending	$ 2,218,510		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 2,278,096	$ 2,249,882	$ 28,214
Delinquent tax	2,268	-	2,268
Motor vehicle tax	129,285	124,780	4,505
Commercial vehicle tax	8,072	7,305	767
Watercraft tax	-	1,487	[1,487]
Recreational vehicle tax	2,872	2,898	[26]
16/20M vehicle tax	-	22,458	[22,458]
Neighborhood revitalization	[54,934]	[52,005]	[2,929]
State aid/grants	379,802	-	379,802
Miscellaneous revenues	124,641	-	124,641
Operating transfers	-	150,000	[150,000]
Total Receipts	2,870,102	$ 2,506,805	$ 363,297
Expenditures			
Personnel services	524,980	$ 945,000	$ [420,020]
Contractual services	184,706	491,000	[306,294]
Commodities	301,192	400,000	[98,808]
Capital outlay	1,456,328	1,553,122	[96,794]
Operating transfers	150,000	150,000	-
Total Expenditures	2,617,206	$ 3,539,122	$ [921,916]
Receipts Over [Under] Expenditures	252,896		
Unencumbered Cash, Beginning	1,449,337		
Unencumbered Cash, Ending	$ 1,702,233		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Capital Improvements Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Miscellaneous revenues	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Capital outlay	52,342	$ 200,000	$ [147,658]
Total Expenditures	52,342	$ 200,000	$ [147,658]
Receipts Over [Under] Expenditures	[52,342]		
Unencumbered Cash, Beginning	206,429		
Unencumbered Cash, Ending	$ 154,087		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 233,327	$ 223,421	$ 9,906
Delinquent tax	545	-	545
Motor vehicle tax	33,963	32,911	1,052
Commercial vehicle tax	2,129	1,927	202
Watercraft tax	-	392	[392]
Recreational vehicle tax	756	764	[8]
16/20M vehicle tax	-	5,923	[5,923]
Neighborhood revitalization	[5,456]	[13,716]	8,260
Reimbursements	4,311	-	4,311
Total Receipts	269,575	$ 251,622	$ 17,953
Expenditures			
FICA	215,628	$ 265,000	$ [49,372]
Unemployment insurance	2,438	15,000	[12,562]
Health insurance	31,774	40,000	[8,226]
Retirement	255,068	325,000	[69,932]
Workers' compensation	51,760	70,000	[18,240]
Total Expenditures	556,668	$ 715,000	$ [158,332]
Receipts Over [Under] Expenditures	[287,093]		
Unencumbered Cash, Beginning	568,360		
Unencumbered Cash, Ending	$ 281,267		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Extension Council Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 128,694	$ 126,989	$ 1,705
Delinquent tax	125	-	125
Motor vehicle tax	7,393	7,127	266
Commercial vehicle tax	461	417	44
Watercraft tax	-	85	[85]
Recreational vehicle tax	164	166	[2]
16/20M vehicle tax	-	1,283	[1,283]
Neighborhood revitalization	[3,101]	[2,970]	[131]
Total Receipts	133,736	$ 133,097	$ 639
Expenditures			
Appropriation	135,182	$ 135,182	$ -
Total Expenditures	135,182	$ 135,182	$ -
Receipts Over [Under] Expenditures	[1,446]		
Unencumbered Cash, Beginning	2,283		
Unencumbered Cash, Ending	$ 837		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Community Mental Health Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 28,349	$ 27,751	$ 598
Delinquent tax	38	-	38
Motor vehicle tax	2,574	2,512	62
Commercial vehicle tax	162	147	15
Watercraft tax	-	30	[30]
Recreational vehicle tax	57	58	[1]
16/20M vehicle tax	-	452	[452]
Neighborhood revitalization	[680]	[1,047]	367
Operating transfers	-	14,200	[14,200]
Total Receipts	30,500	$ 44,103	$ [13,603]
Expenditures			
Appropriation	30,500	$ 44,200	$ [13,700]
Total Expenditures	30,500	$ 44,200	$ [13,700]
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	$ -		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Health Workshop Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 28,126	$ 27,759	$ 367
Delinquent tax	29	-	29
Motor vehicle tax	1,730	1,668	62
Commercial vehicle tax	108	98	10
Watercraft tax	-	20	[20]
Recreational vehicle tax	38	39	[1]
16/20M vehicle tax	-	300	[300]
Neighborhood revitalization	[678]	[695]	17
Total Receipts	29,353	$ 29,189	$ 164
Expenditures			
Appropriation	29,760	$ 29,760	$ -
Total Expenditures	29,760	$ 29,760	$ -
Receipts Over [Under] Expenditures	[407]		
Unencumbered Cash, Beginning	817		
Unencumbered Cash, Ending	$ 410		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Conservation District Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 32,634	$ 32,600	$ 34
Delinquent tax	420	-	420
Motor vehicle tax	2,036	1,973	63
Commercial vehicle tax	128	116	12
Watercraft tax	-	24	[24]
Recreational vehicle tax	45	46	[1]
16/20M vehicle tax	-	355	[355]
Neighborhood revitalization	[795]	[822]	27
Total Receipts	34,468	$ 34,292	$ 176
Expenditures			
Appropriation	35,000	$ 35,000	$ -
Total Expenditures	35,000	$ 35,000	$ -
Receipts Over [Under] Expenditures	[532]		
Unencumbered Cash, Beginning	637		
Unencumbered Cash, Ending	$ 105		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Appraiser's Cost Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 298,694	$ 296,285	$ 2,409
Delinquent tax	227	-	227
Motor vehicle tax	13,081	12,592	489
Commercial vehicle tax	815	737	78
Watercraft tax	-	150	[150]
Recreational vehicle tax	290	292	[2]
16/20M vehicle tax	-	2,266	[2,266]
Neighborhood revitalization	[7,236]	[5,248]	[1,988]
Miscellaneous revenues	5,234	-	5,234
Total Receipts	311,105	$ 307,074	$ 4,031
Expenditures			
Personal services	245,408	$ 278,470	$ [33,062]
Contractual services	19,605	40,000	[20,395]
Commodities	4,808	16,500	[11,692]
Capital outlay	-	6,000	[6,000]
Total Expenditures	269,821	$ 340,970	$ [71,149]
Receipts Over [Under] Expenditures	41,284		
Unencumbered Cash, Beginning	111,588		
Unencumbered Cash, Ending	$ 152,872		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 83,472	$ 82,249	$ 1,223
Delinquent tax	87	-	87
Motor vehicle tax	4,748	4,542	206
Commercial vehicle tax	294	266	28
Watercraft tax	-	54	[54]
Recreational vehicle tax	105	105	-
16/20M vehicle tax	-	817	[817]
Neighborhood revitalization	[2,007]	[1,893]	[114]
Total Receipts	86,699	$ 86,140	$ 559
Expenditures			
Personal services	69,065	$ 85,000	$ [15,935]
Contractual services	16,492	25,000	[8,508]
Commodities	8	3,000	[2,992]
Capital outlay	17,824	20,000	[2,176]
Total Expenditures	103,389	$ 133,000	$ [29,611]
Receipts Over [Under] Expenditures	[16,690]		
Unencumbered Cash, Beginning	94,043		
Unencumbered Cash, Ending	$ 77,353		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Chemical Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 65,254	$ 65,401	$ [147]
Delinquent tax	40	-	40
Motor vehicle tax	2,910	2,881	29
Commercial vehicle tax	186	169	17
Watercraft tax	-	34	[34]
Recreational vehicle tax	66	67	[1]
16/20M vehicle tax	-	519	[519]
Neighborhood revitalization	[1,597]	[1,201]	[396]
Charges for services	46,828	-	46,828
Total Receipts	113,687	$ 67,870	$ 45,817
Expenditures			
Contractual services	46,144	$ 90,000	$ [43,856]
Commodities	-	20,000	[20,000]
Total Expenditures	46,144	$ 110,000	$ [63,856]
Receipts Over [Under] Expenditures	67,543		
Unencumbered Cash, Beginning	109,767		
Unencumbered Cash, Ending	$ 177,310		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Fair Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 18,637	$ 18,368	$ 269
Delinquent tax	19	-	19
Motor vehicle tax	1,165	1,122	43
Commercial vehicle tax	73	66	7
Watercraft tax	-	13	[13]
Recreational vehicle tax	26	26	-
16/20M vehicle tax	-	202	[202]
Neighborhood revitalization	[449]	[467]	18
Total Receipts	19,471	$ 19,330	$ 141
Expenditures			
Appropriation	20,000	$ 20,000	$ -
Total Expenditures	20,000	$ 20,000	$ -
Receipts Over [Under] Expenditures	[529]		
Unencumbered Cash, Beginning	717		
Unencumbered Cash, Ending	$ 188		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Economic Development Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 80,457	$ 79,239	$ 1,218
Delinquent tax	90	-	90
Motor vehicle tax	5,139	4,651	488
Commercial vehicle tax	-	272	[272]
Watercraft tax	-	55	[55]
Recreational vehicle tax	107	108	[1]
16/20M vehicle tax	-	837	[837]
Neighborhood revitalization	[1,933]	[1,938]	5
Grant	49,125	-	49,125
Total Receipts	132,985	$ 83,224	$ 49,761
Expenditures			
Personal services	18,708	$ 83,000	$ [64,292]
Contractual services	80,361	30,000	50,361
Appropriations	-	25,000	[25,000]
Total Expenditures	99,069	$ 138,000	$ [38,931]
Receipts Over [Under] Expenditures	33,916		
Unencumbered Cash, Beginning	101,793		
Unencumbered Cash, Ending	$ 135,709		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Elderly Services Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 244,251	$ 240,097	$ 4,154
Delinquent tax	248	-	248
Motor vehicle tax	14,814	14,162	652
Commercial vehicle tax	916	829	87
Watercraft tax	-	169	[169]
Recreational vehicle tax	328	329	[1]
16/20M vehicle tax	-	2,549	[2,549]
Neighborhood revitalization	[5,861]	[5,902]	41
Reimbursements	77,912	-	77,912
Total Receipts	332,608	$ 252,233	$ 80,375
Expenditures			
Personal services	10,863	$ 11,000	$ [137]
Contractual services	10,412	8,000	2,412
Commodities	2,478	8,000	[5,522]
Capital outlay	68,001	5,000	63,001
Transfers out	248,967	366,000	[117,033]
Total Expenditures	340,721	$ 398,000	$ [57,279]
Receipts Over [Under] Expenditures	[8,113]		
Unencumbered Cash, Beginning	179,574		
Unencumbered Cash, Ending	$ 171,461		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Alcohol Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
County share of liquor tax	$ 8,581	$ 12,000	$ [3,419]
Total Receipts	8,581	$ 12,000	$ [3,419]
Expenditures			
Contractual services	5,000	$ 24,200	$ [19,200]
Total Expenditures	5,000	$ 24,200	$ [19,200]
Receipts Over [Under] Expenditures	3,581		
Unencumbered Cash, Beginning	52,098		
Unencumbered Cash, Ending	$ 55,679		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Diversion Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Fees	$ 7,482	$ 10,000	$ [2,518]
Total Receipts	7,482	$ 10,000	$ [2,518]
Expenditures			
Contractual services	4,081	$ 75,000	$ [70,919]
Total Expenditures	4,081	$ 75,000	$ [70,919]
Receipts Over [Under] Expenditures	3,401		
Unencumbered Cash, Beginning	129,380		
Unencumbered Cash, Ending	$ 132,781		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Direct Election Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 24,491	$ 23,784	$ 707
Delinquent tax	47	-	47
Motor vehicle tax	2,759	2,684	75
Commercial vehicle tax	174	157	17
Watercraft tax	-	32	[32]
Recreational vehicle tax	62	62	-
16/20M vehicle tax	-	483	[483]
Neighborhood revitalization	[580]	[1,119]	539
Miscellaneous revenues	1,054	-	1,054
Total Receipts	28,007	$ 26,083	$ 1,924
Expenditures			
Personal services	7,777	$ 5,000	$ 2,777
Contractual services	33,438	81,000	[47,562]
Commodities	-	300	[300]
Capital outlay	-	5,000	[5,000]
Total Expenditures	41,215	$ 91,300	$ [50,085]
Receipts Over [Under] Expenditures	[13,208]		
Unencumbered Cash, Beginning	87,838		
Unencumbered Cash, Ending	$ 74,630		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III C-1 Fund
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Program income	$ 46,935
Grant	34,596
Intergovernmental revenues	9,304
Operating transfers	129,027
Total Receipts	219,862
Expenditures	
Personal services	63,130
Contractual services	114,879
Commodities	26,405
Capital outlay	15,486
Total Expenditures	219,900
Receipts Over [Under] Expenditures	[38]
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ [38]

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III C-2 Fund
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Program income	$ 37,217
Grant	34,333
Miscellaneous revenues	5,508
Operating transfers	86,483
Total Receipts	163,541
Expenditures	
Personal services	58,881
Contractual services	84,808
Commodities	19,908
Total Expenditures	163,597
Receipts Over [Under] Expenditures	[56]
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ [56]

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Title III-B Fund
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Program income	$ 14,180
Grant	87,537
Miscellaneous revenues	1,960
Operating transfers	33,456
Total Receipts	137,133
Expenditures	
Personal services	105,549
Contractual services	7,374
Commodities	27,990
Total Expenditures	140,913
Receipts Over [Under] Expenditures	[3,780]
Unencumbered Cash, Beginning	4,015
Unencumbered Cash, Ending	$ 235

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Federal Funds Exchange Fund
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Grant	$ 63,793
Total Receipts	63,793
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	63,793
Unencumbered Cash, Beginning	-
Unencumbered Cash, Beginning	433,034
Unencumbered Cash, Ending	$ 496,827

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Trust, Training and Technology Fund
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Miscellaneous revenues	$ 13,851
Total Receipts	13,851
Expenditures	
Contractual services	25,253
Total Expenditures	25,253
Receipts Over [Under] Expenditures	[11,402]
Unencumbered Cash, Beginning	71,981
Unencumbered Cash, Ending	$ 60,579

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
911 Telephone Fund
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Charges for services	$ 60,178
Total Receipts	60,178
Expenditures	
Commodities	61,708
Total Expenditures	61,708
Receipts Over [Under] Expenditures	[1,530]
Unencumbered Cash, Beginning	151,445
Unencumbered Cash, Ending	$ 149,915

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
Equipment Reserve Fund
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Miscellaneous revenues	$ 10,433
Operating transfers	150,000
Total Receipts	160,433
Expenditures	
Capital outlay	176,607
Total Expenditures	176,607
Receipts Over [Under] Expenditures	[16,174]
Unencumbered Cash, Beginning	99,867
Unencumbered Cash, Ending	$ 83,693

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
FEMA Fund
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Miscellaneous revenues	$ -
Total Receipts	-
Expenditures	
Capital outlay	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	223,304
Unencumbered Cash, Ending	$ 223,304

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
New Sales Tax Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Intergovernmental revenues	$ 785,856	$ 500,000	$ 285,856
Total Receipts	785,856	$ 500,000	$ 285,856
Expenditures			
Capital outlay	610,144	$ 1,250,000	$ [639,856]
Operating transfers	-	150,000	[150,000]
Total Expenditures	610,144	$ 1,400,000	$ [789,856]
Receipts Over [Under] Expenditures	175,712		
Unencumbered Cash, Beginning	1,909,290		
Unencumbered Cash, Ending	$ 2,085,002		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual *
CARES/ARPA Act Fund
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Federal grant	$ 50,000
Total Receipts	50,000
Expenditures	
Contractual services	50,000
Total Expenditures	50,000
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	1,157,158
Unencumbered Cash, Ending	$ 1,157,158

* This fund is not required to be budgeted.

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Bond and Interest Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 177	$ -	$ 177
Total Receipts	177	$ -	$ 177
Expenditures			
Contingency	-	$ 36,680	$ 36,680
Total Expenditures	-	$ 36,680	$ 36,680
Receipts Over [Under] Expenditures	177		
Unencumbered Cash, Beginning	36,680		
Unencumbered Cash, Ending	$ 36,857		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
NEK Central Kitchen Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Charges for services	$ 233,668	$ 395,054	$ [161,386]
Miscellaneous revenues	150	45,823	[45,673]
Total Receipts	233,818	$ 440,877	$ [207,059]
Expenditures			
Personal services	70,254	$ 100,000	$ [29,746]
Contractual services	6,526	10,000	[3,474]
Commodities	160,022	200,000	[39,978]
Total Expenditures	236,802	$ 310,000	$ [73,198]
Receipts Over [Under] Expenditures	[2,984]		
Unencumbered Cash, Beginning	14,930		
Unencumbered Cash, Ending	$ 11,946		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Health Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes and shared revenue			
Ad valorem property tax	$ 143,927	$ 141,928	$ 1,999
Delinquent tax	147	-	147
Motor vehicle tax	8,647	8,342	305
Commercial vehicle tax	540	488	52
Watercraft tax	-	99	[99]
Recreational vehicle tax	192	194	[2]
16/20M vehicle tax	-	1,501	[1,501]
Neighborhood revitalization	[3,468]	[3,477]	9
Miscellaneous revenues	583,885	656,470	[72,585]
Total Receipts	733,870	$ 805,545	$ [71,675]
Expenditures			
Personal services	458,787	$ 670,000	$ [211,213]
Contractual services	188,988	163,000	25,988
Commodities	104,793	150,000	[45,207]
Capital outlay	1,436	47,000	[45,564]
Total Expenditures	754,004	$ 1,030,000	$ [275,996]
Receipts Over [Under] Expenditures	[20,134]		
Unencumbered Cash, Beginning	452,768		
Unencumbered Cash, Ending	$ 432,634		

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Solid Waste Fund
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over [Under]
Receipts			
Charges for services	$ 22,628	$ 18,000	$ 4,628
Total Receipts	22,628	$ 18,000	$ 4,628
Expenditures			
Contractual services	19,225	$ 30,000	$ [10,775]
Total Expenditures	19,225	$ 30,000	$ 10,775
Receipts Over [Under] Expenditures	3,403		
Unencumbered Cash, Beginning	476,745		
Unencumbered Cash, Ending	$ 480,148		

SCHEDULE 3

Doniphan County, Kansas
Schedule of Receipts and Expenditures - Actual
Related Municipal Entity - Extension Council
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Intergovernmental	$ 154,318
Reimbursements	5,380
Total Receipts	159,698
Expenditures	
Personal services	120,174
Contractual services	1,946
Commodities	21,526
Capital outlay	2,930
Total Expenditures	146,576
Receipts Over [Under] Expenditures	13,122
Unencumbered Cash, Beginning	81,317
Unencumbered Cash, Ending	$ 94,439

See independent auditor's report on the financial statements.

Doniphan County, Kansas
Summary of Receipts and Disbursements - Actual
Agency Funds
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Taxation and Clearing Accounts	$ 13,534,021	$ 35,880,535	$ 35,441,145	$ 13,973,411
Inmate Account	18,581	14,502	16,047	17,036
Sheriff	-	47,055	44,636	2,419
Senior Center	8,267	80,196	80,631	7,832
District Court	168,643	33,427	38,321	163,749
Law Library	18,251	4,579	6,541	16,289
Total Agency Funds	$ 13,747,763	$ 36,060,294	$ 35,627,321	$ 14,180,736