Geary County, Kansas

Regulatory Basis
Financial Statement
December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Geary County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Geary 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 US Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In 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 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 "Municipality", 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 US 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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 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.

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
July 18, 2024

JGA ACCOUNTANTS ADVISORS

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ 12,265,306	$ -	$ 25,495,598	$ 24,762,215	$ 12,998,689	$ 891,451	$ 13,890,140
Special Purpose Funds							
Bond Supervision Fee	30,052	-	2,279	1,835	30,496	-	30,496
Capital Improvements	4,530,376	-	1,341,472	1,845,559	4,026,289	506	4,026,795
Concealed Weapon/KORA	125,088	-	16,745	75	141,758	-	141,758
County Facilities	612,220	-	241,161	432,786	420,595	16,866	437,461
Neighborhood Revitalization Rebate	199,206	-	4,214	183,270	20,150	-	20,150
Economic Development	12,401	-	159,039	140,000	31,440	-	31,440
Fire District No. 1	102,930	-	345,020	391,744	56,206	18,281	74,487
Health Department Capital Outlay	542,402	-	-	-	542,402	-	542,402
Health Department	713,786	-	644,076	930,464	427,398	4,496	431,894
Highway Federal Funds Exchange	633,240	-	115,427	-	748,667	-	748,667
Juvenile Diversion	20,459	-	100	-	20,559	-	20,559
Law Enforcement	80,723	-	7	5,657	75,073	-	75,073
Library	5,618	-	89,641	93,372	1,887	-	1,887
Opioid Settlement	6,025	-	55,604	-	61,629	-	61,629
Parks and Recreation	41,706	-	10,509	3,920	48,295	-	48,295
Solid Waste Environmental Hazard	74,371	-	4,524	3,456	75,439	1,683	77,122
Special Alcohol Program	91,497	-	27,611	17,616	101,492	-	101,492
Special Bridge	647,942	-	287,221	614,254	320,909	5,325	326,234
Sports Complex	527,283	-	133,777	-	661,060	-	661,060
Miscellaneous Non-Budgeted	4,551,881	-	2,721,125	3,666,478	3,606,528	29,357	3,635,885

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Funds							
Geary Community Hospital Bond & Interest	3,752,707	-	2,476,135	2,473,715	3,755,127	-	3,755,127
Eagle Ridge Unit 1 - Benefit District	23,893	-	5,900	6,789	23,004	-	23,004
Business Funds							
Cloud County Community College	182,634	-	51,062	49,279	184,417	535	184,952
Convention and Tourism	372,826	-	834,383	819,298	387,911	28,168	416,079
HME Building	5,965	-	433,763	9,671	430,057	-	430,057
Sewer District No. 4	43,469	-	29,406	9,821	63,054	158	63,212
Waste Disposal	344,613	-	2,623,171	2,507,390	460,394	184,860	645,254
Water District No. 2	36,745	-	19,621	19,818	36,548	495	37,043
Related Municipal Entities							
Public Building Commission	24,618,920	-	20,611,292	24,634,369	20,595,843	-	20,595,843
Total Financial Reporting Entity (Excluding Agency Funds)	$ 55,196,284	$ -	$ 58,779,883	$ 63,622,851	$ 50,353,316	$ 1,182,181	$ 51,535,497

Composition of Cash	
Checking Account	$ 56,333,904
Petty Cash and Change Funds	12,562
Municipal Investment Pool	1,748,211
Certificates of Deposit	306,439
Total Related Municipal Entities	20,595,843
Total Primary Government	78,996,959
Less: Agency Funds per Schedule 3	(27,461,462)
Total Financial Reporting Entity (Excluding Agency Funds)	$ 51,535,497

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

1. Summary of Significant Accounting Policies

(a) Financial Reporting County

Geary County, Kansas (the County) is a municipal corporation governed by an elected three-member board of commissioners. The financial statement presents Geary County, the primary government. A primary government is a legal County or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate.

For financial reporting purposes, the financial activities of the following special districts are accounted for as if they were part of the County's operations in business funds because the County's governing body, in separate session, serves as the governing body for each of these special districts:

Fire District No. 1
Fire District No. 1 – Special Fire Protection Reserve
Sewer District No. 4
Water District No. 2

Public Building Commission

The Public Building Commission (PBC) is included in the County's reporting entity because of the significance of its operational or financial relationship with the County, and because it was established to benefit the County and its constituents. The PBC section of this financial statement includes financial data of the related municipal entity. The PBC is reported separately to emphasize that it is legally separate from the County. The PBC has no separate accounting policies.

(b) 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 regulatory receipt sources, (other than Capital Projects and tax levies for long-term debt) that are intended for specific purposes.

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

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

Business fund – funds financed in whole or in part by fees charged to users of goods or services.

Agency fund – funds used to report assets held by the County in a purely custodial capacity.

1. Summary of Significant Accounting Policies, Continued

(c) 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 investment 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 revenues 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.

(d) 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 budget:

a) Preparation of the budget for the succeeding calendar year on or before August 1st.
b) Publication in the 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 ten days after publication of a notice of a 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 not hold a revenue neutral rate hearing for this year.

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

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 for individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 the capital project funds, agency funds, the miscellaneous nonbudgeted funds, and the following special purpose and business funds:

Capital Improvements
County Facilities
Health Department Capital Outlay
Highway Federal Funds Exchange
Law Enforcement
Solid Waste Environmental Hazard
Special Bridge

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.

(e) Investment Earnings

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Attorney and Sheriff's Forfeiture, Register of Deeds, Treasurer and Clerk Technology, various capital project funds, Solid Waste and Bond & Interest funds based on their average cash balances throughout the year. All other investment earnings are credited to the General Fund.

(f) 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 reimbursement under KMAAG regulatory basis of accounting.

(g) Property Tax

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year prior to January 1st of the ensuing year.

2. Deposits and Investments

As of December 31, 2023, the County has the following investment and maturity.

Investment Type	Fair Value	Investment Maturities (in Years) Less than 1	1 - 2	Rating U.S.
KS Municipal Investment Pool	$ 1,748,211	$ 1,748,211	$ -	S&P AAAf.S1+

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 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". The County's designated "peak periods" from November 30 through January 30 and April 30 through June 30.

At December 31, 2023, the County has invested $1,748,211 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

At year-end, the carrying amount of the County's deposits were $56,651,969. The bank balance was $57,157,339. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $578,520 was covered by federal depository insurance and the remainder was collateralized by securities held by the pledging financial institutions' agents in the County's name.

2. Deposits and Investments, 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.

Related Municipal Entity

At December 31, 2023, the carrying amount of the PBC deposits were $20,595,843. The bank balance was $20,631,543. The difference between the carrying amount and the bank balance is outstanding checks and deposits. Of the bank balance, $534,494 was covered by the FDIC insurance, and the remainder was collateralized by securities held by the pledging financial institutions' agents in the PBC's name.

3. Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

Projects	Project Authorization	Expended To Date
Sewer Projects	$ 1,544,636	$ 1,523,801

4. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority for the year ended December 31, 2023, were as follows:

From	To	Regulatory Authority	Amount
Alcohol Program	General	KSA 79-41a04	$ 8,808
Alcohol Program	Parks and Recreation	KSA 79-41a04	8,808
Auto Special	General	KSA 8-145	72,426
Convention and Tourism	Sports Complex	KSA 12-1694	133,777
Fire District No. 1	Fire Equipment Reserve	KSA 19-3612c	45,000
General	Auto Special	Home Rule 1-12-76	12,729
General	Cloud County Community College	Home Rule 1-12-76	3,917
General	Capital Improvements	KSA 19-120	562,915
General	Court Trustee Fees	Home Rule 1-12-76	170
General	Economic Development	KSA 19-4102	140,000
General	County Facilities	KSA 19-104	200,000
General	Health Department	KSA 65-204	65,519
General	Register of Deeds Technology	Home Rule 1-12-76	1,139
General	Special Bridge	KSA 68-1135	250,000
Neighborhood Revitalization Rebate	Geary County Hospital Bond & Interest	KSA 12-17,118	11,028
Neighborhood Revitalization Rebate	General	KSA 12-17,118	172,242
Solid Waste	Solid Waste Environmental Hazard	Home Rule 1-12-76	2,262
Special Fish and Game	General	Home Rule 1-12-76	20

5. Industrial Revenue Bonds

The County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets or revenues of the private-sector entities serviced by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. At December 31, 2023, there was two industrial revenue bonds outstanding. At December 31, 2023 the aggregate outstanding principal amount was $3,454,504.

6. Related Municipal Entity – Rental Income

The PBC has a lease agreement with the Cloud County Community College for lease of the building. Lease payments are to be in amounts adequate to pay the PBC's principal and interest maturities on its revenue bonds payable. Future payments due from the Cloud County Community College are expected to mirror the 2012 revenue bonds of the PBC.

The PBC has a lease agreement with the Geary County Hospital for lease of the Hospital. Lease payments are to be in amounts adequate to pay the PBC's principal and interest maturities on its revenue bonds payable. Future payments due from the Hospital are expected to mirror the 2022 revenue bond and taxable refunding and improvement bonds of the PBC.

The PBC had a lease agreement with the County for lease of the Detention Center. Lease payments were to be in amounts adequate to pay the PBC's principal and interest maturities on its revenue bonds payable.

The finance lease and corresponding bond for the detention center were called on August 15, 2023.

7. Long-Term Debt

Related Municipal Entity

Revenue Bonds

The PBC is a related municipal entity of the County. The PBC has authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by a governmental entity. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity which operates it. The operating governmental entity guarantees the rentals under the PBC lease. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitation of the County. All revenues from rents are pledged for debt service on the revenue bonds. For the payment of its lease obligations, if necessary, the County may levy taxes on all taxable tangible property within its territorial jurisdiction.

For the year ended on December 31,2023, the PBC did not issue any Revenue Bonds Series.

The finance lease and corresponding bond for the detention center were called on August 15, 2023.

During 2023, Junction City passed along savings from past refinancing of bonds related to the Convention Center, this resulted in the forgiveness of $150,000 in future payments. In addition, the County paid the final $150,000 to complete the intergovernmental contract.

7. Long-Term Debt, Continued

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2016 - Refunding Bond	2.00 - 5.00%	11/01/16	27,345,000	09/01/36	$ 21,625,000	$ -	$ 1,190,000	$ 20,435,000	$ 773,200
Series 2017 - Bond	3.00 - 4.00%	09/28/17	102,100	04/01/37	82,000	-	5,000	77,000	1,789
Series 2023 Sewer District #4	3.99%	07/18/23	225,000	08/01/33	-	225,000	-	225,000	-
Subtotal Bonds					21,707,000	225,000	1,195,000	20,737,000	774,989
Intergovernmental Contracts									
Convention Center Contract - ED (Gen Fund)	0.00%	12/17/02	1,500,000	12/31/23	150,000	-	150,000	-	-
Convention Center Contract - CVB	0.00%	12/17/02	1,000,000	12/31/23	150,000	-	150,000	-	-
Finance Leases									
Series 2022A-Hospital (tax-exempt)	4.75 - 5.00%	10/26/22	20,335,000	08/01/51	20,335,000	-	-	20,335,000	773,785
Series 2022B-Hospital (taxable)	4.50 - 5.80%	10/26/22	12,290,000	08/01/41	12,290,000	-	480,000	11,810,000	498,974
Detention Center	1.20 - 3.50%	06/15/15	3,350,000	08/01/26	1,320,000	-	1,320,000	-	42,647
No Fund Warrants									
Hospital	2.27%	05/21/20	1,933,000	05/21/24	997,900	-	493,400	504,500	17,052
Subtotal Contracts, Finance Leases, Warrants					35,242,900	-	2,593,400	32,649,500	1,332,458
Total Contractual Indebtedness					$ 56,949,900	$ 225,000	$ 3,788,400	$ 53,386,500	$ 2,107,447
Public Building Commission									
Series 2012 - Revenue Bond	1.5 - 4.00%	05/01/12	1,220,000	05/01/32	675,000	-	60,000	615,000	24,083
Series 2015 - Refunding Revenue Bond	1.20 - 3.50%	06/15/15	3,350,000	08/01/26	1,320,000	-	1,320,000	-	42,647
Series 2022-A- Commission Revenue Bonds	4.75 - 5.00%	10/26/22	20,335,000	08/01/51	20,335,000	-	-	20,335,000	773,485
Series 2022-B- Commission Taxable Refunding and Improvement	4.50 - 5.80%	10/26/22	12,290,000	08/01/41	12,290,000	-	480,000	11,810,000	498,974
Total Public Building Commission					$ 34,620,000	$ -	$ 1,860,000	$ 32,760,000	$ 1,339,189

7. Long-Term Debt, Continued

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

	Years									
	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	Thereafter	Total
Geary County										
Principal										
General Obligation Bonds	$ 1,263,749	$ 1,324,497	$ 1,390,275	$ 1,416,084	$ 1,476,925	$ 8,291,470	$ 5,574,000	$ -	$ -	$20,737,000
Finance Leases	455,000	465,000	480,000	490,000	515,000	2,455,000	3,825,000	6,290,000	17,170,000	32,145,000
No Fund Warrants	504,500	-	-	-	-	-	-	-	-	504,500
Total Principal	2,223,249	1,789,497	1,870,275	1,906,084	1,991,925	10,746,470	9,399,000	6,290,000	17,170,000	53,386,500
Interest										
General Obligation Bonds	736,578	673,393	607,502	579,281	522,727	1,698,158	337,380	-	-	5,155,019
Finance Leases	1,644,165	1,623,233	1,601,613	1,579,053	1,555,778	7,398,473	6,661,988	5,327,150	4,198,000	31,589,453
No Fund Warrants	5,726	-	-	-	-	-	-	-	-	5,726
Total Interest	2,386,469	2,296,626	2,209,115	2,158,334	2,078,505	9,096,631	6,999,368	5,327,150	4,198,000	36,750,198
Total Principal & Interest	$ 4,609,718	$ 4,086,123	$ 4,079,390	$ 4,064,418	$ 4,070,430	$19,843,101	$16,398,368	$11,617,150	$21,368,000	$90,136,698
Public Building Commission										
Principal										
Public Building Commission	$ 515,000	$ 530,000	$ 545,000	$ 555,000	$ 585,000	$ 2,745,000	$ 3,825,000	$ 6,290,000	$17,170,000	$32,760,000
Interest										
Public Building Commission	1,666,253	1,643,133	1,619,238	1,594,321	1,568,515	7,421,985	6,661,988	5,327,150	4,198,000	31,700,583
Total Principal & Interest	$ 2,181,253	$ 2,173,133	$ 2,164,238	$ 2,149,321	$ 2,153,515	$10,166,985	$10,486,988	$11,617,150	$21,368,000	$64,460,583

8. Other Post Employment Benefits

As provided by K.S.A. 12-5040 the County allows eligible retirees to participate in the group health insurance plan. Effective April 1, 2023, the County pays $100 a month towards the employee only health insurance premium until the retiree turns age 65, or a for a term not to exceed five (5) years, whichever comes first. The retiree is responsible for the balance. Retirees prior to April 1, 2023, the County paid 50% of the premium for an employee only plan. Any retiree actively on the policy when the revisions took effect transitions to the new policy as follows:

2024: Geary County will pay 30% of the employee-only premium.

2025: Geary County will pay 15% of the employee-only premium.

2026 and beyond: All eligible retirees will be under the revised policy. If the retiree has already participated in the plan for five (5) years, the coverage will cease.

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

9. Compensated Absences

Benefit-eligible employees (not including elected officials) accrue paid annual leave time as follows:

Years of Continuous Service	Annual Leave Earned/Hour	Maximum Carryover for 75 Hour Pay Period	Maximum Carryover for 80 Hour Pay Period	Maximum Carryover for 86 Hour Pay Period	Maximum Payout Upon Separation of Service
< 7.0	.065 hours	150.0 hours	160.0 hours	172.0 hours	147.0 hours
7.00 to 13.99	.080 hours	187.5 hours	200.0 hours	215.0 hours	184.0 hours
14.00 +	.101 hours	225.0 hours	240.0 hours	258.0 hours	276.0 hours

Additionally, benefit-eligible employees will earn sick leave at 0.05 hours per hour in pay status. Employees will not have a maximum amount of sick leave to earn or carryover. Maximum payout of sick leave is shown below:

Years of Continuous Service	Maximum Payout Upon Separation of Service
< 10 years	10% up to 40 hours
10 to 19.99	20% up to 80 hours
20 +	30% up to 120 hours
10 + years and Retire under KPERS	30% up to 480 hours

At December 31, 2023, the County's potential liability for accumulated vacation and sick leave was approximately $495,717 and $497,485, respectively. This is not reflected in the financial statement.

10. 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 3 and KP&F 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 KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $797,095 for KPERS and $240,883 for KP&F for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $8,892,411 and $2,518,904 for KP&F. 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 (non-school municipality)'s proportion of the net pension liability was based on the ratio of the (non-school municipality)'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.

11. Deferred Compensation Plan

The County offers its employees a choice of deferred compensation plans created in accordance with Internal Revenue Code section 457. The plan is available to all employees and permit them to defer a portion of their salary until future years. The County does not contribute to the plan.

12. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; 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) and Kansas Workers Risk Cooperative for Counties (KWORCC) public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreements to participate provide that KCAMP and KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORCC management. Settled claims resulting from these risks has not exceeded commercial insurance coverage in any of the past three fiscal years.

13. Subsequent Events

The County has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report which is the date the financial statement was available for issue.

Regulatory Required
Supplementary Information

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 31,496,439	$ -	$ 31,496,439	$ 24,762,215	$ (6,734,224)
Special Purpose Funds:					
Bond Supervision Fee	34,991	-	34,991	1,835	(33,156)
Capital Improvements *	3,052,361	-	3,052,361	1,845,559	(1,206,802)
Concealed Weapon/KORA	138,975	-	138,975	75	(138,900)
County Facilities *	701,699	-	701,699	432,786	(268,913)
Neighborhood Revitalization Rebate	203,173	-	203,173	183,270	(19,903)
Economic Development	153,260	-	153,260	140,000	(13,260)
Fire District No. 1	397,836	-	397,836	391,744	(6,092)
Health Department Capital Outlay *	542,402	-	542,402	-	(542,402)
Health Department	1,235,155	-	1,235,155	930,464	(304,691)
Highway Federal Funds Exchange *	761,086	-	761,086	-	(761,086)
Juvenile Diversion	19,376	-	19,376	-	(19,376)
Law Enforcement *	81,773	-	81,773	5,657	(76,116)

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Special Purpose Funds (Continued):					
Library	95,000	-	95,000	93,372	(1,628)
Opiod Settlement	61,628	-	61,628	-	(61,628)
Parks and Recreation	45,797	-	45,797	3,920	(41,877)
Solid Waste Environmental Hazard*	14,752	-	14,752	3,456	(11,296)
Special Alcohol Program	119,890	-	119,890	17,616	(102,274)
Special Bridge *	982,880	-	982,880	614,254	(368,626)
Sport Complex	591,814	-	591,814	-	(591,814)
Bond and Interest Funds:					
Hospital Bond and Interest	5,829,673	-	5,829,673	2,473,715	(3,355,958)
Eagle Ridge Benefit	28,219	-	28,219	6,789	(21,430)
Business Funds					
Cloud County Community College	200,530	-	200,530	49,279	(151,251)
Convention and Tourism	837,412	-	837,412	819,298	(18,114)
HME Building	439,728	-	439,728	9,671	(430,057)
Sewer District No. 4	70,288	-	70,288	9,821	(60,467)
Waste Disposal	2,740,462	-	2,740,462	2,507,390	(233,072)
Water District No. 2	53,204	-	53,204	19,818	(33,386)

* Funds not required by statute to be budgeted

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 15,431,681	$ 15,427,411	$ 4,270
Delinquent Tax	556,570	-	556,570
Motor Vehicle Tax	1,710,092	1,846,122	(136,030)
Recreational Vehicle Tax	18,391	18,608	(217)
Watercraft Tax	15,981	15,999	(18)
Commercial Vehicle Tax	34,204	38,618	(4,414)
16/20 M Vehicle Tax	25,900	20,836	5,064
Oil, Gas, and Mineral Tax	509	-	509
Vehicle Excise Tax	17,410	5,917	11,493
Local Sales Tax	3,164,492	2,624,233	540,259
Interest on Idle Funds	1,501,618	1,294,000	207,618
Reimbursed Expenses	746,650	-	746,650
Recording Fees	241,862	280,000	(38,138)
Federal PILT	60,475	65,000	(4,525)
PILT	20,159	20,000	159
Local Alcoholic Tax	8,808	7,500	1,308
Licenses, Fees, Permits	708,972	925,000	(216,028)
District Court Case Receipts	-	104,236	(104,236)
Special City/ County Highway	712,183	685,042	27,141
Interest and Fees on Delinquent Tax	295,557	270,000	25,557
Neighborhood Revitalization Rebate Fees	(90,714)	7,500	(98,214)
Grant Income	8,438	-	8,438
Rent Income	7,200	-	7,200
Antique Tags	3,545	2,900	645
Miscellaneous Receipts	42,119	50,000	(7,881)
Transfer in	253,496	10,000	243,496
Total Receipts	25,495,598	$ 23,718,922	$ 1,776,676

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Expenditures	Actual	Budget	Variance Over (Under)
County Attorney			
Salaries	$ 1,126,316	$ 1,314,835	$ (188,519)
Commodities	23,057	20,000	3,057
Contractual Services	215,216	160,000	55,216
Capital Outlay	-	10,000	(10,000)
County Attorney Total	1,364,589	1,504,835	(140,246)
Sheriff			
Salaries	5,819,638	7,419,392	(1,599,754)
Commodities	308,261	272,000	36,261
Contractual Services	2,014,585	1,663,798	350,787
Capital Outlay	130,745	54,100	76,645
Sheriff Total	8,273,229	9,409,290	(1,136,061)
County Clerk			
Salaries	352,931	446,329	(93,398)
Commodities	5,495	6,000	(505)
Contractual Services	16,172	13,000	3,172
Capital Outlay	2,648	1,800	848
County Clerk Total	377,246	467,129	(89,883)
County Commissioners			
Salaries	182,276	189,692	(7,416)
Commodities	86	850	(764)
Contractual Services	9,667	6,500	3,167
Capital Outlay	-	3,000	(3,000)
County Commissioners Total	192,029	200,042	(8,013)
Human Resources			
Salaries	188,875	189,406	(531)
Commodities	6,148	5,600	548
Contractual Services	40,841	40,410	431
Capital Outlay	1,683	-	1,683
Human Resources Total	237,547	235,416	2,131
Courthouse General			
Salaries	172,028	268,542	(96,514)
Contractual Services	3,445,678	5,786,760	(2,341,082)
Contractual - Convention Center	75,000	75,000	-
Commodities	7,090	7,000	90
Capital Outlay	-	1,600,000	(1,600,000)
Courthouse General Total	3,699,796	7,737,302	(4,037,506)
GIS/Planning and Zoning			
Salaries	172,960	180,313	(7,353)
Commodities	3,770	3,150	620
Contractual Services	627	41,200	(40,573)
Capital Outlay	38,780	-	38,780
GIS/Planning and Zoning Total	216,137	224,663	(8,526)

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Finance			
Salaries	$ 297,891	$ 315,000	$ (17,109)
Commodities	2,212	4,000	(1,788)
Contractual Services	8,088	10,000	(1,912)
Capital Outlay	2,974	5,000	(2,026)
Finance Total	311,165	334,000	(22,835)
Register of Deeds			
Salaries	271,113	287,397	(16,284)
Commodities	1,611	3,000	(1,389)
Contractual Services	986	5,135	(4,149)
Capital Outlay	179	1,500	(1,321)
Register of Deeds Total	273,889	297,032	(23,143)
County Treasurer			
Salaries	483,136	524,550	(41,414)
Commodities	2,332	4,000	(1,668)
Contractual Services	23,994	13,050	10,944
Capital Outlay	1,835	2,200	(365)
County Treasurer Total	511,297	543,800	(32,503)
District Court			
Contractual Services	466,000	500,000	(34,000)
Commodities	55,590	27,000	28,590
Capital Outlay	33,026	-	33,026
District Court Total	554,616	527,000	27,616
Emergency Management			
Salaries	183,968	200,119	(16,151)
Commodities	9,786	16,400	(6,614)
Contractual Services	37,336	62,100	(24,764)
Capital Outlay	-	6,550	(6,550)
Emergency Management Total	231,090	285,169	(54,079)
Appraiser			
Salaries	469,482	511,116	(41,634)
Commodities	4,142	3,500	642
Contractual Services	35,017	55,350	(20,333)
Capital Outlay	11,843	2,000	9,843
Appraiser Total	520,484	571,966	(51,482)
Election			
Salaries	57,452	109,095	(51,643)
Commodities	4,711	34,906	(30,195)
Contractual Services	55,914	141,829	(85,915)
Capital Outlay	29,057	5,000	24,057
Election Total	147,134	290,830	(143,696)

See the independent auditor's report on regulatory required supplementary information.

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Noxious Weed			
Salaries	$ 212,384	$ 215,413	$ (3,029)
Commodities	53,609	68,325	(14,716)
Contractual Services	2,447	9,490	(7,043)
Noxious Weed Total	268,440	293,228	(24,788)
Public Works			
Salaries	1,637,462	2,258,008	(620,546)
Commodities	1,455,844	1,654,000	(198,156)
Contractual Services	139,695	118,840	20,855
Capital Outlay	-	52,000	(52,000)
Public Works Total	3,233,001	4,082,848	(849,847)
Appropriations			
Soil Conservation	27,810	27,810	-
Ambulance	1,514,698	1,757,147	(242,449)
Area Agency on Aging	22,731	22,731	-
3 Rivers Inc.	-	20,000	(20,000)
Military Affairs	60,000	60,000	-
Sundown Salute	-	30,000	(30,000)
Extension	334,768	334,768	-
Free Fair - 4H	19,750	19,750	-
Senior Citizens Center	167,000	167,000	-
Pawnee Mental Health	200,550	200,550	-
Juvenile Development Agency	265,082	265,082	-
Freedom Fest JC	5,000	-	5,000
JC Juneteenth Community Assoc	1,000	-	1,000
Circle a Club	20,000	-	20,000
Big Lakes Development	93,508	93,508	-
ATA Bus	130,000	130,000	-
Flint Hills Metropolitan Planning Org	1,601	-	1,601
Flint Hills Regional Council	10,532	13,648	(3,116)
Flint Hills Regional Leadership Program	1,000	-	1,000
Opera House	55,000	55,000	-
Historical Society	139,276	139,276	-
Junction City Main Street	20,000	-	20,000
Silver Haired Legislature	100	100	-
Appropriations Total	3,089,406	3,336,370	(246,964)
Transfers Out	1,236,388	1,155,519	80,869
Personnel Services	18,812	-	18,812
Miscellaneous	5,920	-	5,920
Total Expenditures	24,762,215	$ 31,496,439	$ (6,734,224)
Receipts Over (Under) Expenditures	733,383		
Unencumbered Cash, Beginning	12,265,306		
Unencumbered Cash, Ending	$ 12,998,689		

See the independent auditor's report on regulatory required supplementary information.

Bond Supervision Fee
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ 2,279	$ 3,000	$ (721)
Total Receipts	2,279	$ 3,000	$ (721)
Expenditures			
Contractual/Commodities	350	$ 34,991	$ (34,641)
Capital Outlay	1,485	-	1,485
Total Expenditures	1,835	$ 34,991	$ (33,156)
Receipts Over (Under) Expenditures	444		
Unencumbered Cash, Beginning	30,052		
Unencumbered Cash, Ending	$ 30,496		

See the independent auditor's report on regulatory required supplementary information.

Capital Improvements
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 9,710	$ -	$ 9,710
Motor Vehicle Tax	14,117	-	14,117
Recreational Vehicle Tax	152	-	152
Commercial Vehicle Tax	270	-	270
Watercraft Tax	128	-	128
Vehicle Rental Excise Tax	140	-	140
16/20 M Vehicle Tax	417	-	417
Charges for Services	409,393	-	409,393
Interest	199,276	-	199,276
Reimbursed Expenses	144,954	-	144,954
Transfers In	562,915	500,000	62,915
Total Receipts	1,341,472	$ 500,000	$ 841,472
Expenditures			
Contractual Services	30,060	$ -	$ 30,060
Capital Outlay	1,811,522	3,052,361	(1,240,839)
Commodities	3,977	-	3,977
Total Expenditures	1,845,559	$ 3,052,361	$ (1,206,802)
Receipts Over (Under) Expenditures	(504,087)		
Unencumbered Cash, Beginning	4,530,376		
Unencumbered Cash, Ending	$ 4,026,289		

See the independent auditor's report on regulatory required supplementary information.

Concealed Weapon/KORA
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Licenses, Fees, Permits	$ 16,745	$ 20,000	$ (3,255)
Total Receipts	16,745	$ 20,000	$ (3,255)
Expenditures			
Contractual Services	75	$ 138,975	$ (138,900)
Total Expenditures	75	$ 138,975	$ (138,900)
Receipts Over (Under) Expenditures	16,670		
Unencumbered Cash, Beginning	125,088		
Unencumbered Cash, Ending	$ 141,758		

See the independent auditor's report on regulatory required supplementary information.

County Facilities
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Reimbursment Expenses	$ 39,289	$ -	$ 39,289
Charges for Services	1,872	-	1,872
Transfers In	200,000	200,000	-
Total Receipts	241,161	$ 200,000	$ 41,161
Expenditures			
Contractual	222,452	$ 701,699	$ (479,247)
Commodities	19,113	-	19,113
Capital Outlay	191,221	-	191,221
Total Expenditures	432,786	$ 701,699	$ (268,913)
Receipts Over (Under) Expenditures	(191,625)		
Unencumbered Cash, Beginning	612,220		
Unencumbered Cash, Ending	$ 420,595		

See the independent auditor's report on regulatory required supplementary information.

Neighborhood Revitalization Rebate
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 3,061	$ 3,967	$ (906)
Motor Vehicle Tax	1,000	-	1,000
Commercial Vehicle Tax	16	-	16
Recreational Vehicle Tax	11	-	11
Watercraft Tax	7	-	7
Vehicle Rental Excise Tax	8	-	8
16/20 M Vehicle Tax	111	-	111
Total Receipts	4,214	$ 3,967	$ 247
Expenditures			
Neighborhood Revitalization Rebate	-	$ 203,173	$ (203,173)
Transfer Out	183,270	-	183,270
Total Expenditures	183,270	$ 203,173	$ (19,903)
Receipts Over (Under) Expenditures	(179,056)		
Unencumbered Cash, Beginning	199,206		
Unencumbered Cash, Ending	$ 20,150		

See the independent auditor's report on regulatory required supplementary information.

Economic Development
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 4,499	$ -	$ 4,499
Motor Vehicle Tax	13,649	-	13,649
Recreational Vehicle Tax	147	-	147
Commercial Vehicle Tax	270	-	270
Watercraft Tax	128	-	128
Vehicle Rental Excise Tax	140	-	140
16/20 M Vehicle Tax	206	-	206
Transfers In	140,000	140,000	-
Total Receipts	159,039	$ 140,000	$ 19,039
Expenditures			
Appropriation	140,000	$ 140,000	$ -
Miscellaneous	-	13,260	(13,260)
Total Expenditures	140,000	$ 153,260	$ (13,260)
Receipts Over (Under) Expenditures	19,039		
Unencumbered Cash, Beginning	12,401		
Unencumbered Cash, Ending	$ 31,440		

See the independent auditor's report on regulatory required supplementary information.

Fire District No. 1
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 301,551	$ 305,161	$ (3,610)
Delinquent Tax	2,733	-	2,733
Motor Vehicle Tax	14,633	14,898	(265)
Recreational Vehicle Tax	78	270	(192)
Commercial Vehicle Tax	295	607	(312)
Watercraft Tax	324	277	47
Collections	400	-	400
16/20 M Vehicle Tax	653	-	653
Interest Income	90	-	90
Reimbursed Expenses	16,940	-	16,940
Grant Income	4,284	-	4,284
Vehicle Rental Excise Tax	209	-	209
Insurance Proceeds	2,830	-	2,830
Total Receipts	345,020	$ 321,213	$ 23,807
Expenditures			
Salaries	135,032	$ 110,309	$ 24,723
Contractual	102,743	68,800	33,943
Commodities	80,540	65,800	14,740
Capital Outlay	28,429	118,700	(90,271)
Reimbursed Expense	-	34,227	(34,227)
Transfer Out	45,000	-	45,000
Total Expenditures	391,744	$ 397,836	$ (6,092)
Receipts Over (Under) Expenditures	(46,724)		
Unencumbered Cash, Beginning	102,930		
Unencumbered Cash, Ending	$ 56,206		

See the independent auditor's report on regulatory required supplementary information.

Health Department Capital Outlay
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Receipts	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Equipment Purchases	-	$ 542,402	$ (542,402)
Total Expenditures	-	$ 542,402	$ (542,402)
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	542,402		
Unencumbered Cash, Ending	$ 542,402		

See the independent auditor's report on regulatory required supplementary information.

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 6,910	$ -	$ 6,910
Motor Vehicle Tax	6,488	-	6,488
Recreational Vehicle Tax	70	-	70
Commercial Vehicle Tax	115	-	115
Watercraft Tax	59	-	59
16/20 M Vehicle Tax	188	-	188
Vehicle Rental Excise Tax	93	-	93
Grant Income	533,253	562,136	(28,883)
Charges for Services	31,381	45,300	(13,919)
Insurance	-	60,000	(60,000)
Transfers In	65,519	65,519	-
Total Receipts	644,076	$ 732,955	$ (88,879)
Expenditures			
Salaries	691,129	$ 995,484	$ (304,355)
Contractual Services	207,720	98,851	108,869
Commodities	25,643	35,273	(9,630)
Capital Outlay	5,972	-	5,972
Miscellaneous	-	105,547	(105,547)
Total Expenditures	930,464	$ 1,235,155	$ (304,691)
Receipts Over (Under) Expenditures	(286,388)		
Unencumbered Cash, Beginning	713,786		
Unencumbered Cash, Ending	$ 427,398		

See the independent auditor's report on regulatory required supplementary information.

Highway Federal Funds Exchange
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Reimbursed Expenses	$ 115,427	$ 127,958	$ 115,427
Total Receipts	115,427	$ 127,958	$ 115,427
Expenditures			
Construction Projects	-	$ 761,086	$ (761,086)
Total Expenditures	-	$ 761,086	$ (761,086)
Receipts Over (Under) Expenditures	115,427		
Unencumbered Cash, Beginning	633,240		
Unencumbered Cash, Ending	$ 748,667		

See the independent auditor's report on regulatory required supplementary information.

Juvenile Diversion
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	$ 100	$ 100	$ -
Total Receipts	100	$ 100	$ -
Expenditures			
Contractual	-	$ 19,376	$ (19,376)
Total Expenditures	-	$ 19,376	$ (19,376)
Receipts Over (Under) Expenditures	100		
Unencumbered Cash, Beginning	20,459		
Unencumbered Cash, Ending	$ 20,559		

See the independent auditor's report on regulatory required supplementary information.

Law Enforcement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 7	$ 500	$ (493)
Total Receipts	7	$ 500	$ (493)
Expenditures			
Contractual	5,657	$ 81,773	$ (76,116)
Total Expenditures	5,657	$ 81,773	$ (76,116)
Receipts Over (Under) Expenditures	(5,650)		
Unencumbered Cash, Beginning	80,723		
Unencumbered Cash, Ending	$ 75,073		

See the independent auditor's report on regulatory required supplementary information.

Library
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 78,327	$ 79,960	$ (1,633)
Delinquent Tax	2,144	-	2,144
Motor Vehicle Tax	8,299	9,931	(1,632)
Recreational Vehicle Tax	140	156	(16)
Commercial Vehicle Tax	141	288	(147)
Watercraft Tax	199	173	26
16/20 M Vehicle Tax	391	304	87
Total Receipts	89,641	$ 90,812	$ (1,171)
Expenditures			
Appropriation	93,372	$ 95,000	$ (1,628)
Total Expenditures	93,372	$ 95,000	$ (1,628)
Receipts Over (Under) Expenditures	(3,731)		
Unencumbered Cash, Beginning	5,618		
Unencumbered Cash, Ending	$ 1,887		

See the independent auditor's report on regulatory required supplementary information.

Opioid Settlement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Settlement Funds	$ 55,604	$ 55,603	$ 1
Total Receipts	55,604	$ 55,603	$ 1
Expenditures			
Contractual	-	$ 61,628	$ (61,628)
Total Expenditures	-	$ 61,628	$ (61,628)
Receipts Over (Under) Expenditures	55,604		
Unencumbered Cash, Beginning	6,025		
Unencumbered Cash, Ending	$ 61,629		

See the independent auditor's report on regulatory required supplementary information.

Parks and Recreation
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ 1,000	$ 1,000	$ -
Reimbursment Expenses	701	-	701
Transfers In	8,808	8,000	808
Total Receipts	10,509	$ 9,000	$ 1,509
Expenditures			
Contractual	3,920	$ 40,797	$ (36,877)
Freedom Park Contractual	-	5,000	(5,000)
Total Expenditures	3,920	$ 45,797	$ (41,877)
Receipts Over (Under) Expenditures	6,589		
Unencumbered Cash, Beginning	41,706		
Unencumbered Cash, Ending	$ 48,295		

See the independent auditor's report on regulatory required supplementary information.

Solid Waste Environmental Hazard
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ 2,262	$ 2,262	$ -
Transfers In	2,262	-	2,262
Total Receipts	4,524	$ 2,262	$ 2,262
Expenditures			
Commodities	1,292	$ 3,150	$ (1,858)
Contractual	2,164	11,602	(9,438)
Total Expenditures	3,456	$ 14,752	$ (11,296)
Receipts Over (Under) Expenditures	1,068		
Unencumbered Cash, Beginning	74,371		
Unencumbered Cash, Ending	$ 75,439		

See the independent auditor's report on regulatory required supplementary information.

Special Alcohol Program
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Local Alcohol Liquor Fund	$ 27,611	$ 30,655	$ (3,044)
Total Receipts	27,611	$ 30,655	$ (3,044)
Expenditures			
Contractual	-	$ 119,890	$ -
Transfers Out	17,616	-	17,616
Total Expenditures	17,616	$ 119,890	$ 17,616
Receipts Over (Under) Expenditures	9,995		
Unencumbered Cash, Beginning	91,497		
Unencumbered Cash, Ending	$ 101,492		

See the independent auditor's report on regulatory required supplementary information.

Special Bridge
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 1	$ -	$ 1
Delinquent Tax	8,401	-	8,401
Motor Vehicle Tax	27,138	-	27,138
Recreational Vehicle Tax	292	-	292
Commercial Vehicle Tax	540	-	540
Watercraft Tax	256	-	256
16/20 M Vehicle Tax	313	-	313
Vehicle Rental Excise Tax	280	-	280
Transfers In	250,000	250,000	-
Total Receipts	287,221	$ 250,000	$ 37,221
Expenditures			
Construction Maintenance	6,031	$ 982,880	$ (976,849)
Contractual Services	119,803	-	119,803
Capital Outlay	488,420	-	488,420
Total Expenditures	614,254	$ 982,880	$ (368,626)
Receipts Over (Under) Expenditures	(327,033)		
Unencumbered Cash, Beginning	647,942		
Unencumbered Cash, Ending	$ 320,909		

See the independent auditor's report on regulatory required supplementary information.

Sports Complex
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer In	$ 133,777	$ 101,245	$ 32,532
Total Receipts	133,777	$ 101,245	$ 32,532
Expenditures			
Project Expenses	-	$ 591,814	$ (591,814)
Total Expenditures	-	$ 591,814	$ (591,814)
Receipts Over (Under) Expenditures	133,777		
Unencumbered Cash, Beginning	527,283		
Unencumbered Cash, Ending	$ 661,060		

See the independent auditor's report on regulatory required supplementary information.

Home Building
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Rent Income	$ 8,763	$ 8,763	$ -
Land Proceeds	425,000	425,000	8,763
Total Receipts	433,763	$ 433,763	$ 8,763
Expenditures			
Contractual	9,671	$ 9,671	$ -
Transfer Out	-	430,057	(420,386)
Total Expenditures	9,671	$ 439,728	$ (420,386)
Receipts Over (Under) Expenditures	424,092		
Unencumbered Cash, Beginning	5,965		
Unencumbered Cash, Ending	$ 430,057		

See the independent auditor's report on regulatory required supplementary information.

Miscellaneous Non-Budgeted
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Unencumbered Cash, Beginning	Receipts	Expenditures	Unencumbered Cash, Ending
American Rescue Plan Act (ARPA)	$ 1,058,321	$ -	$ 862,832	$ 195,489
Auto Special	71,580	257,577	304,544	24,613
County Attorney Drug Forfeiture	1,098,942	50,125	253,319	895,748
County Clerk-Technology	79,172	11,983	-	91,155
County Treasurer-Technology	38,668	9,697	24,241	24,124
Court Technology	82,971	-	7,803	75,168
Fire District No. 1 - Special Fire Protection Reserve	149,146	45,500	116,034	78,612
Hospital G.O. Bond Debt Reserve	1,000,000	-	-	1,000,000
Juv Justice Authority Reinvestment	58,596	331,341	102,583	287,354
Juv Justice Authority Sanction	143,342	765,925	784,793	124,474
KS Dept of Corrections	124,185	744,259	726,248	142,196
Local Assist/Tribal Consistency (LATCF)	58,123	58,122	-	116,245
Register of Deeds-Technology	86,457	38,369	42,184	82,642
Sewer & Water Capital Project	-	268,433	166,757	101,676
Special Law Enforcement	105,207	55,000	75,753	84,454
Sheriff Drug Forfeiture	397,171	84,794	199,387	282,578
Totals	$ 4,551,881	$ 2,721,125	$ 3,666,478	$ 3,606,528
Receipts				
Licenses, Fees, Permits		$ 43,434		
Grants		1,317,386		
Miscellaneous		1,009,030		
Interest Income		67,408		
Bond Proceeds		225,000		
Transfers In		58,867		
Total Receipts		$ 2,721,125		
Expenditures				
Contractual			$ 728,941	
Commodities			726,366	
Capital Outlay			577,370	
Transfers Out			72,426	
Personnel Services			1,561,375	
Total Expenditures			$ 3,666,478	

See the independent auditor's report on regulatory required supplementary information.

Geary Community Hospital Bond and Interest
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 524,410	$ 546,602	$ (22,192)
Delinquent Tax	47,557	-	47,557
Motor Vehicle Tax	154,184	111,163	43,021
Watercraft Tax	1,495	963	532
Commercial Vehicle Tax	2,581	2,325	256
Recreational Vehicle Tax	1,679	1,120	559
16/20 M Vehicle Tax	1,730	1,255	475
Quarter Percent Sales Tax	1,672,044	1,560,848	111,196
Vehicle Rental Excise Tax	1,680	-	1,680
Interest Income	61,337	-	61,337
Tansfers In	11,028	-	11,028
Neighborhood Revitalization Rebate	(3,590)	-	(3,590)
Total Receipts	2,476,135	$ 2,224,276	$ 251,859
Expenditures			
Bond Principal	1,683,400	$ 1,683,400	$ -
Bond Interest	790,315	790,252	63
No-Fund Warrant Reserve	-	3,356,021	(3,356,021)
Total Expenditures	2,473,715	$ 5,829,673	$ (3,355,958)
Receipts Over (Under) Expenditures	2,420		
Unencumbered Cash, Beginning	3,752,707		
Unencumbered Cash, Ending	$ 3,755,127		

See the independent auditor's report on regulatory required supplementary information.

Eagle Ridge Benefit
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 151	$ -	$ 151
Special Assessments	5,749	5,000	749
Total Receipts	5,900	$ 5,000	$ 900
Expenditures			
Bond Principal	5,000	$ 5,000	$ -
Cash basis reserve	-	21,430	(21,430)
Bond Interest	1,789	1,789	-
Total Expenditures	6,789	$ 28,219	$ (21,430)
Receipts Over (Under) Expenditures	(889)		
Unencumbered Cash, Beginning	23,893		
Unencumbered Cash, Ending	$ 23,004		

See the independent auditor's report on regulatory required supplementary information.

Cloud County Community College
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Rent Income	$ 47,145	$ 51,775	$ (4,630)
Transfer In	3,917	-	3,917
Total Receipts	51,062	$ 51,775	$ (4,630)
Expenditures			
Commodities	13,112	$ 196,530	$ -
Contractual	36,167	4,000	32,167
Total Expenditures	49,279	$ 200,530	$ 32,167
Receipts Over (Under) Expenditures	1,783		
Unencumbered Cash, Beginning	182,634		
Unencumbered Cash, Ending	$ 184,417		

See the independent auditor's report on regulatory required supplementary information.

Convention and Tourism
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Transient Guest Tax	$ -	$ 607,468	$ (607,468)
Reimbursed Expenses	46	-	46
Charges for Services	802,717	-	802,717
Other Income	31,620	15,000	16,620
Total Receipts	834,383	$ 622,468	$ 211,915
Expenditures			
Salaries	201,016	$ 223,575	$ (22,559)
Contractual Services	388,687	316,414	72,273
Commodities	11,223	36,000	(24,777)
Capital Outlay	9,595	85,178	(75,583)
Transfer Out	133,777	101,245	32,532
Convention Center	75,000	75,000	-
Total Expenditures	819,298	$ 837,412	$ (18,114)
Receipts Over (Under) Expenditures	15,085		
Unencumbered Cash, Beginning	372,826		
Unencumbered Cash, Ending	$ 387,911		

See the independent auditor's report on regulatory required supplementary information.

Sewer District No. 4
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 8,968	$ 9,638	$ (670)
Delinquent Tax	36	-	36
Motor Vehicle Tax	1,830	1,861	(31)
Recreational Vehicle Tax	19	30	(11)
Commercial Vehicle Tax	51	-	51
Watercraft Tax	18,400	52	18,348
Use Tax	-	14,000	(14,000)
Reimbursed Expenses	102	-	102
Total Receipts	29,406	$ 25,581	$ 3,825
Expenditures			
Contractual Services	1,143	$ 9,000	$ (7,857)
Electricity	1,131	-	1,131
Benefits	-	250	(250)
Personnel Services	7,329	4,500	2,829
Commodities	218	3,000	(2,782)
Capital Outlay	-	53,538	(53,538)
Total Expenditures	9,821	$ 70,288	$ (60,467)
Receipts Over (Under) Expenditures	19,585		
Unencumbered Cash, Beginning	43,469		
Unencumbered Cash, Ending	$ 63,054		

See the independent auditor's report on regulatory required supplementary information.

Solid Waste Disposal
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Landfill Receipts	$ 2,615,051	$ 2,240,000	$ 375,051
Freon Receipts	-	9,200	(9,200)
Interest on Idle Funds	1,997	900	1,097
Miscellaneous	6,123	-	6,123
Total Receipts	2,623,171	$ 2,250,100	$ 373,071
Expenditures			
Salaries	73,149	$ 75,000	$ (1,851)
Contractual	2,428,212	2,476,426	(48,214)
Commodities	3,767	18,600	(14,833)
Household Hazardous Waste	-	170,436	(170,436)
Transfers Out	2,262	-	2,262
Total Expenditures	2,507,390	$ 2,740,462	$ (233,072)
Receipts Over (Under) Expenditures	115,781		
Unencumbered Cash, Beginning	344,613		
Unencumbered Cash, Ending	$ 460,394		

See the independent auditor's report on regulatory required supplementary information.

Water District No. 2
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 5,606	$ 6,024	$ (418)
Delinquent Tax	22	-	22
Motor Vehicle Tax	1,144	1,163	(19)
Recreational Vehicle Tax	11	19	(8)
Watercraft Tax	32	33	(1)
Charges for Services	12,806	-	12,806
Use Tax	-	12,000	(12,000)
Total Receipts	19,621	$ 19,239	$ 382
Expenditures			
Salaries	8,592	$ 4,500	$ 4,092
Contractual	8,175	7,900	275
Commodities	3,051	6,500	(3,449)
Capital Outlay	-	34,054	(34,054)
Miscellaneous	-	250	(250)
Total Expenditures	19,818	$ 53,204	$ (33,386)
Receipts Over (Under) Expenditures	(197)		
Unencumbered Cash, Beginning	36,745		
Unencumbered Cash, Ending	$ 36,548		

See the independent auditor's report on regulatory required supplementary information.

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

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Taxes	$ 22,507,151	$ 40,915,718	$ 40,069,664	$ 23,353,205
Neighborhood Revitalization	-	358,024	357,990	34
Special County Mineral	-	1,018	1,018	-
Compensation Sales Tax	121,305	1,793,694	1,787,373	127,626
Vehicle Personal Property	117,368	3,666,230	3,668,813	114,785
Real Estate Redemptions	1,297,606	985,331	1,539,417	743,520
Escrow Fees	18,090	343	12,202	6,231
Escaped Taxes	418	-	418	-
In Lieu of Taxes	-	276,692	76,298	200,394
Personal Property Warrant	77,535	63,493	38,737	102,291
Rent Vehicle Excise Tax	17,857	40,255	58,112	-
Recreational Vehicle Tax	1,200	36,912	37,716	396
Total Distributable Funds	24,158,530	48,137,710	47,647,758	24,648,482
State Funds:				
State of Kansas Education	5,201	305,001	304,767	5,435
State of Kansas INST	2,601	153,185	153,069	2,717
Vehicle Regristrations	6,988	1,677,385	1,684,197	176
Fish & Game	-	7,940	7,940	-
Total State Funds	14,790	2,143,511	2,149,973	8,328
Subdivision Funds:				
School Districts	124,232	12,372,796	12,246,143	250,885
Townships	1,496	56,308	56,074	1,730
Cities	9,441	13,471,271	13,468,120	12,592
Cemeteries	1,011	50,476	50,558	929
Fire Districts & Ambulance	132	15,667	15,652	147
Watersheds	1,421	13,055	13,010	1,466
Total Subdivision Funds	137,733	25,979,573	25,849,557	267,749
Other Funds:				
Bluff TIF District	-	7	7	-
Special Fish and Game	-	20	20	-
Dick Edwards Auto Plaza TIF	-	150,358	150,358	-
Acorn Resort	76,290	207,020	76,290	207,020
Milford Dam Flood Control	-	125,288	125,288	-
Heritage Trust Fees	4,204	16,794	17,062	3,936
PATF	31,966	2,277	2,207	32,036
911 System	223,784	9,257	27,435	205,606
Senate Bill No. 50 CO.911	428,480	259,936	491,405	197,011
Short & Over	(5,566)	119,931	120,426	(6,061)
Court Trustee Fees	716,809	501,706	297,333	921,182
District Court	607	126,321	125,463	1,465
Estray Animal	(441)	441	-	-
Clerk of the District Court	90,289	697,875	601,280	186,884
County Attorney Drug Forfeiture (Federal)	287,240	8,661	12,043	283,858
Sheriff Drug Forfeiture (Federal)	2,343	82	-	2,425
Inmate Commissary	42,377	225,357	216,115	51,619
Geary County Law Library	122,634	18,355	19,921	121,068
VIN Fees	394,456	148,764	285,161	258,059
Flex Spending Account	46,745	68,763	44,713	70,795
Total Other Funds	2,462,217	2,687,213	2,612,527	2,536,903
Total	$ 26,773,270	$ 78,948,007	$ 78,259,815	$ 27,461,462

See the independent auditor's report on regulatory required supplementary information.

Geary County, Kansas

Public Building Commission
Schedule of Receipts and Expenditures – Actual Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Rent Income	$ 2,172,230
Collections	17,387,332
Interest Income	1,051,730
Transfers In	-
Total Receipts	20,611,292
Expenditures	
Project Costs	3,796,003
Principal	1,860,005
Interest	1,339,189
Contractual	17,233,343
Transfer Out	405,829
Total Expenditures	24,634,369
Receipts Over (Under) Expenditures	(4,023,077)
Unencumbered Cash, Beginning	24,618,920
Unencumbered Cash, Ending	$ 20,595,843

See the independent auditor's report on regulatory required supplementary information.