MITCHELL COUNTY, KANSAS

DECEMBER 31, 2022



MITCHELL COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2022

INDEPENDENT AUDITORS' REPORT 1-3

FINANCIAL STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis 4-6

NOTES TO THE FINANCIAL STATEMENT 7-15

SUPPLEMENTARY INFORMATION

SCHEDULE 1

Summary of Expenditures - Regulatory Basis (Actual and Budget) 16

SCHEDULE 2

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)
2-1 General Fund 17-20

Budgeted Special Purpose Funds
2-2 Road and Bridge 21
2-3 Special Bridge 22
2-4 Noxious Weed 23
2-5 Noxious Weed Capital Outlay 24
2-6 Ambulance Service 25
2-7 Ambulance Special Equipment 26
2-8 Conservation 27
2-9 Services For Elderly 28
2-10 Hospital Maintenance 29
2-11 Fair Building 30
2-12 County Health 31
2-13 County Health Capital Outlay 32
2-14 Mental Health 33
2-15 OCCK 34
2-16 Election Expense 35
2-17 Employee Benefits 36
2-18 Historical Museum 37
2-19 Special Reappraisal 38
2-20 Special Reappraisal Equipment 39
2-21 Alcohol Treatment 40
2-22 911 41
2-23 Emergency 911 42
2-24 Mitchell 911 43
2-25 Courthouse Technology 44
2-26 Courthouse Renovation 45
2-27 Election Technology 46
2-28 Transient Guest Tax 47

Nonbudgeted Special Purpose Funds
2-29 Special Highway Improvement 48
2-29 Special Equipment and Machinery 48
2-30 Special Road and Bridge 49
2-30 Ambulance Capital Outlay 49

TABLE OF CONTENTS
(Continued)

SCHEDULE 2 (CONTINUED)

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget) (Continued)
Nonbudgeted Special Purpose Funds (Continued)
2-31 Rescue Squad Capital Outlay 50
2-31 Crime Victims Restitution 50
2-32 Treasurer and Register of Deeds Office 51
2-32 Special Motor Vehicle 51
2-33 Concealed Weapon Permit 52
2-33 Registered Offender 52
2-34 Drug Seizure 53
2-34 County Clerk Technology 53
2-35 Register of Deeds Technology Fund 54
2-35 County Treasurer Technology 54
2-36 Worthless Check Assessment 55
2-36 Prosecuting Attorney Training 55
2-37 SPARK Grant 56
2-37 ARPA Grant 56

Trust Funds
2-38 Carol Fleming Reward 57
2-38 County Health Memorial 57

Bond and Interest Fund
2-39 Public Building Commission - Bond and Interest (Nonbudgeted) 58

Business Fund
2-40 Solid Waste 59

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis
Agency Funds 60

LINDBURG
VOGEL PIERCE FARIS
Chartered

Gregory D. Daughhetee, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Gage B. Kepple, CPA

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Mitchell County, Kansas

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on the Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

2301 NORTH HALSTEAD
PO. BOX 2047
HUTCHINSON, KS 67504-2047
620-669-0461

1206 W. FRONTVIEW, STE 201
PO. BOX 1512
DODGE CITY, KS 67801-1512
620-227-3522

1401 MAIN, STE B
PO. BOX 189
HAYS, KS 67601-0189
785-628-2900

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (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 generally accepted auditing standards, 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 receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information 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 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—Summary of Significant Accounting Policies.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County, as of and for the year ended December 31, 2021, not presented herein, and have issued our report thereon dated August 18, 2022, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link http://admin.ks.gov/offices/chief-financial-officer/municipal-service. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022, (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
August 29, 2023

MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 3,771,898	$ 4,799,233	$ 4,701,794	$ 3,869,337	$ 34,412	$ 3,903,749
Special Purpose Funds						
Road and Bridge	520,086	3,708,098	3,419,403	808,781	-	808,781
Special Bridge	428,833	49,581	182,293	296,121	-	296,121
Noxious Weed	34,197	304,098	278,298	59,997	-	59,997
Noxious Weed Capital Outlay	179,169	-	1,601	177,568	-	177,568
Ambulance Service	446,426	1,384,989	1,585,676	245,739	-	245,739
Ambulance Special Equipment	411,475	93,199	1,125	503,549	-	503,549
Conservation	2,913	30,526	28,000	5,439	-	5,439
Services for Elderly	9,973	149,418	146,507	12,884	-	12,884
Hospital Maintenance	13,539	199,147	195,531	17,155	-	17,155
Fair Building	4,445	31,587	31,000	5,032	-	5,032
County Health	187,675	1,095,636	980,945	302,366	-	302,366
County Health Capital Outlay	284,764	30,000	-	314,764	-	314,764
Mental Health	-	54,912	54,912	-	-	-
OCCK	-	58,193	58,193	-	-	-
Election Expense	18,192	40,948	45,409	13,731	-	13,731
Employee Benefits	-	79,077	79,077	-	-	-
Historical Museum	4,218	71,429	70,000	5,647	-	5,647
Special Reappraisal	76,880	333,783	304,778	105,885	-	105,885
Special Reappraisal Equipment	138,131	-	-	138,131	-	138,131
Alcohol Treatment	-	17,776	17,776	-	-	-
911	1,514	-	-	1,514	-	1,514
Emergency 911	5,171	-	1,800	3,371	-	3,371
Mitchell 911	54,375	58,242	48,496	64,121	-	64,121
Courthouse Technology	2,623	117,262	122,209	(2,324)	-	(2,324)

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

MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)						
Courthouse Renovation	$ 149,150	$ 33,426	$ 162,687	$ 19,889	$ -	$ 19,889
Election Technology	20,769	-	-	20,769	-	20,769
Transient Guest Tax	-	17,784	17,784	-	-	-
Special Highway Improvement	1,584,043	174,399	-	1,758,442	-	1,758,442
Special Equipment and Machinery	936,698	152,911	421,952	667,657	392,452	1,060,109
Special Road and Bridge	1,976,321	450,000	1,538,682	887,639	-	887,639
Ambulance Capital Outlay	164,374	83,885	-	248,259	-	248,259
Rescue Squad Capital Outlay	63,598	40,250	23,449	80,399	-	80,399
Crime Victims Restitution	15,532	200	-	15,732	-	15,732
Treasurer and Register of Deeds Office	10,030	-	10,030	-	-	-
Special Motor Vehicle	104,794	1,787,492	1,774,537	117,749	-	117,749
Concealed Weapon Permit	14,027	130	-	14,157	-	14,157
Registered Offender	22,240	2,160	-	24,400	-	24,400
Drug Seizure	5,581	-	-	5,581	-	5,581
County Clerk Technology	13,724	2,201	-	15,925	-	15,925
Register of Deeds Technology	121,283	8,804	68	130,019	-	130,019
County Treasurer Technology	15,189	1,203	-	16,392	-	16,392
Worthless Check Assessment	14,396	120	-	14,516	-	14,516
Prosecuting Attorney Training	6,152	603	256	6,499	-	6,499
SPARK Grant	-	-	-	-	-	-
ARPA Grant	97,433	631,174	518,416	210,191	-	210,191
Trust Funds						
Carol Fleming Reward	8,627	-	-	8,627	-	8,627
County Health Memorial	4,658	705	-	5,363	-	5,363
Bond and Interest Fund						
Public Building Commission - Bond and Interest	-	945,875	945,875	-	-	-
Business Fund						
Solid Waste	139,890	427,839	357,315	210,414	11,995	222,409
TOTAL FINANCIAL REPORTING ENTITY	$ 12,085,006	$ 17,468,295	$ 18,125,874	$ 11,427,427	$ 438,859	$ 11,866,286

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

MITCHELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

COMPOSITION OF CASH	
Checking accounts	$ 1,236,009
Money Market accounts	20,538,954
Certificates of deposit	2,036,464
Cash and cash items	389,086
	24,200,513
Other accounts	
Jail Commissary - Checking	49,930
District Court Law Library - Checking	8,566
County Attorney - Checking	20,488
	78,984
TOTAL CASH	24,279,497
AGENCY FUNDS PER SCHEDULE 3	(12,413,211)
TOTAL FINANCIAL REPORTING ENTITY	$ 11,866,286

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

MITCHELL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Mitchell County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and its related municipal entity, the Mitchell County Public Building Commission, but does not include the related municipal entity, the Mitchell County Hospital.

Mitchell County Public Building Commission

The Mitchell County Public Building Commission (MCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate seven-member board, appointed by the Mitchell County Board of County Commissioners. The MCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The MCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the MCPBC lease. The MCPBC has no power to levy taxes, and revenue bonds issued by the MCPBC are not included in any legal debt limitations of the operating governmental entity. The MCPBC does not issue a separate financial statement, as it has only one fund that is reflected in this financial statement.

Mitchell County Hospital

The Mitchell County Hospital Board operates the Mitchell County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund 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.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2022:

General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specific purposes.

Trust Funds

Used to report assets held in trust for the benefit of the municipal financial reporting entity.

Bond and Interest Fund

Used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Business Fund

Funds financed in whole or in part by fees charged to users for the goods or services.

Agency Funds

Used to account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* 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 reporting the 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 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.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing for the 2022 budget.

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. No budgets were amended for the year ended December 31, 2022.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for 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 trust funds and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. Only one-half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the county funds after January 1 and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675 authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. The statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

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 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 Federal Deposit Insurance Corporation (FDIC) coverage.

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 (KMIP). The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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 or deposit guaranty bonds coverage.

At December 31, 2022, the County's carrying amount of deposits was $23,890,411 and the bank balance was $24,911,275. The bank balance was held by four banks, with one bank holding 87% of the total bank balance, resulting in a concentration of credit risk. Of the bank balance, $2,567,454 is covered by FDIC insurance and $22,343,821 was collateralized with securities held by the pledging financial institutions' agents in the County's name. At December 31, 2022, $1,140,152 of the FDIC insurance coverage was through the Certificate of Deposit Account Registry Service.

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 limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in funds in U.S. obligations, KMIP, and temporary notes of the County. At year end, the County had no such investments.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the Kansas Municipal Investment Pool are diverse according to the policies of the investment pool.

NOTE 4—LEASES

Mitchell County Hospital

The County receives rental payments from the Mitchell County Hospital for the repayment of revenue bonds, which were used for hospital improvements. During the year ended December 31, 2022, the County received rental payments in the amount of $945,875.

Future minimum rentals receivable on the lease in the aggregate and for each of the next five years are as follows:

Year	Rentals
2023	$ 942,325
2024	948,025
2025	864,175
2026	870,294
2027	874,500
Thereafter	1,085,406
	$ 5,584,725

NOTE 5—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds				
Mitchell County Public Building Commission				
Series 2014 Refunding Hospital Improvement	2.00%-3.75%	05/31/14	$ 6,015,000	03/01/29
Series 2016 Refunding Hospital Improvement	3.00%	08/01/16	3,815,000	03/01/29
Finance Leases				
Ambulance	3.41%	10/01/18	172,155	01/05/23
Sheriff patrol vehicle	2.60%	03/27/20	39,939	03/27/23

All equipment and building improvements under finance leases have been pledged to secure the payment of those leases.

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds					
Mitchell County Public Building Commission					
Series 2009 Refunding					
Hospital Improvement	$ 3,025,000	$ -	$ 415,000	$ 2,610,000	$ 91,825
Series 2016 Refunding					
Hospital Improvement	2,815,000	-	360,000	2,455,000	79,050
Total Revenue Bonds	5,840,000	-	775,000	5,065,000	170,875
Finance Leases					
Ambulance	70,609	-	34,705	35,904	2,438
Sheriff patrol vehicle	26,836	-	13,244	13,592	656
Total Finance Leases	97,445	-	47,949	49,496	3,094
Total Debt	$ 5,937,445	$ -	$ 822,949	$ 5,114,496	$ 173,969

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

Revenue Bonds	Principal	Interest
2023	$ 795,000	$ 147,325
2024	825,000	123,025
2025	765,000	99,175
2026	795,000	75,294
2027	825,000	49,500
2028-2029	1,060,000	25,406
	$ 5,065,000	$ 519,725

Finance Leases	Principal	Interest
2023	$ 49,496	$ 1,598

NOTE 6—CONDUIT DEBT OBLIGATIONS

The County is authorized to issue Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. 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 of the County in the accompanying financial statement.

Outstanding Industrial Revenue Bonds at December 31, 2022, included the following:

Entity	Issue Date	Maturity Date	Amount
AGCO Corporation	12/18/14	12/31/24	$ 16,600,000

NOTE 7—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 Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and supplementary information. KPERS' financial statements are included in the Comprehensive Annual 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. 79-49,210 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the County for KPERS were $372,199 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $4,041,177. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the 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 in the Plan Description paragraph.

NOTE 8—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section (IRC) 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

NOTE 9—OTHER LONG-TERM LIABILITIES

Compensated Absences

All employees of the County, except temporary employees accumulate vacation leave at varying rates depending on their years of service and their position. An employee can carry over to the new year varying amounts of accumulated vacation leave. Employees are paid for accumulated vacation leave upon termination or retirement, up to a maximum of 30 days.

All employees of the County, except temporary employees accumulate sick leave at one day per month. There is no limit on the amount of sick leave, which can be accumulated. This time can be used only for illnesses and is not paid out to employees when they leave or retire.

The costs of accumulated vacation leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated vacation leave as of December 31, 2022, is $282,944.

Other Post-Employment Benefits – Group Health Insurance

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 local government 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 government 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. There is no cost to the government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

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

NOTE 10—INTERFUND TRANSFERS

Interfund transfers for the County during 2022 were as follows:

From Fund	To Fund	Authority	Amount
Special Motor Vehicle	General	K.S.A. 8-145	$ 71,742
General	Road and Bridge	K.S.A. 12-196	120,000
General	Courthouse Technology	K.S.A. 19-119	100,000
General	Solid Waste	Budget	100,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	100,000
Road and Bridge	Special Equipment and Machinery	K.S.A. 68-141g	150,000
Road and Bridge	Special Road and Bridge	K.S.A. 19-120	450,000
Ambulance	Ambulance Special Equipment	K.S.A. 12-110d	90,699
Ambulance	Ambulance Capital Outlay	K.S.A. 19-120	70,000
Ambulance	Rescue Squad Capital Outlay	K.S.A. 19-119	40,000
County Health	County Health Capital Outlay	K.S.A. 65-204	30,000

NOTE 11—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; injuries to employees; and natural disasters. The County has been unable to obtain general and workers' compensation insurance at a cost it considered economically justifiable. For this reason the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk-pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage as well as health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there were no significant reductions in coverage during the past fiscal year.

NOTE 12—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal or state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

Property Tax Refund

On May 12, 2014, the County signed an agreement to refund property taxes that were overpaid by a taxpayer for previous years. The refund in the amount of $231,029 is to be repaid over a ten-year period. Total payments for the year ended December 31, 2022, were $23,103. The remaining balance as of December 31, 2022, is $23,102.

Neighborhood Revitalization

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2022, the County's share of the tax rebates totaled $283,883.

MITCHELL COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
General Fund	$ 6,039,733	$ -	$ 6,039,733	$ 4,701,794	$ (1,337,939)	
Special Purpose Funds						
Road and Bridge	3,605,653	94,547	3,700,200	3,419,403	(280,797)	
Special Bridge	286,150	-	286,150	182,293	(103,857)	
Noxious Weed	301,653	-	301,653	278,298	(23,355)	
Noxious Weed Capital Outlay	156,543	-	156,543	1,601	(154,942)	
Ambulance Service	1,529,796	75,096	1,604,892	1,585,676	(19,216)	
Ambulance Special Equipment	441,299	-	441,299	1,125	(440,174)	
Conservation	30,000	-	30,000	28,000	(2,000)	
Services for Elderly	146,507	-	146,507	146,507	-	
Hospital Maintenance	195,531	-	195,531	195,531	-	
Fair Building	31,000	-	31,000	31,000	-	
County Health	1,108,932	74,997	1,183,929	980,945	(202,984)	
County Health Capital Outlay	255,759	-	255,759	-	(255,759)	
Mental Health	52,497	-	52,497	54,912	2,415	*
OCCK	55,723	-	55,723	58,193	2,470	*
Election Expense	43,500	-	43,500	45,409	1,909	
Employee Benefits	60,000	19,077	79,077	79,077	-	
Historical Museum	70,000	-	70,000	70,000	-	
Special Reappraisal	354,569	-	354,569	304,778	(49,791)	
Special Reappraisal Equipment	151,275	-	151,275	-	(151,275)	
Alcohol Treatment	9,820	-	9,820	17,776	7,956	
911	1,514	-	1,514	-	(1,514)	
Emergency 911	7,570	-	7,570	1,800	(5,770)	
Mitchell 911	108,232	-	108,232	48,496	(59,736)	
Courthouse Technology	100,000	17,262	117,262	122,209	4,947	
Courthouse Renovation	419,354	-	419,354	162,687	(256,667)	
Election Technology	10,769	-	10,769	-	(10,769)	
Transient Guest Tax	17,000	-	17,000	17,784	784	
Business Fund						
Solid Waste	497,427	-	497,427	357,315	(140,112)	

* Not subject to budget law limitations.

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-1
Page 1 of 4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 4,334,893	$ 4,604,969	$ 3,986,954	$ 618,015
Licenses and fees	101,002	80,748	51,000	29,748
Use of money	40,822	41,779	10,000	31,779
Grants	103,483	-	-	-
Other	69,802	(5)	-	(5)
Transfers in	72,638	71,742	30,000	41,742
TOTAL RECEIPTS	4,722,640	4,799,233	$ 4,077,954	$ 721,279
EXPENDITURES				
County Commission	159,331	167,304	$ 162,855	$ 4,449
County Clerk	221,028	238,412	242,098	(3,686)
County Treasurer	354,405	410,521	526,989	(116,468)
County Attorney	307,532	336,858	349,008	(12,150)
Register of Deeds	131,219	152,230	187,693	(35,463)
Sheriff	1,691,093	1,732,654	2,496,380	(763,726)
Clerk of District Court	103,055	101,041	118,330	(17,289)
Courthouse (general expenses)	351,228	343,184	396,423	(53,239)
Dispatcher	461,129	521,574	575,955	(54,381)
Emergency management	114,490	108,773	115,589	(6,816)
GIS	82,822	84,650	90,013	(5,363)
Information technology	40,654	41,547	44,131	(2,584)
Appropriations	91,378	114,128	93,219	20,909
Transfers out	120,000	320,000	616,050	(296,050)
Other	32,943	28,918	25,000	3,918
TOTAL EXPENDITURES	4,262,307	4,701,794	$ 6,039,733	$ (1,337,939)
RECEIPTS OVER (UNDER) EXPENDITURES	460,333	97,439		
UNENCUMBERED CASH, BEGINNING	3,311,565	3,771,898		
UNENCUMBERED CASH, ENDING	$ 3,771,898	$ 3,869,337		

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property tax	$ 3,033,907	$ 3,318,898	$ 3,258,501	$ 60,397
Delinquent tax	75,653	74,294	-	74,294
Interest and charges on delinquent taxes	147,726	89,735	10,000	79,735
Motor vehicle tax	318,366	273,640	246,166	27,474
Commercial vehicle fees	32,567	26,683	27,930	(1,247)
Recreational vehicle tax	6,088	5,132	4,279	853
16/20M vehicle tax	33,929	35,033	26,932	8,101
Watercraft tax	3,817	3,770	3,305	465
County-wide sales tax	746,497	842,884	500,000	342,884
Intangible tax	25,208	23,927	22,994	933
Neighborhood revitalization	(88,865)	(89,027)	(113,153)	24,126
TOTAL TAXES	4,334,893	4,604,969	3,986,954	618,015
LICENSES AND FEES				
Officers' fees	97,217	77,879	50,000	27,879
Diversion fees	3,785	2,869	1,000	1,869
TOTAL LICENSES AND FEES	101,002	80,748	51,000	29,748
USE OF MONEY				
Interest on investments	40,822	41,779	10,000	31,779
GRANTS	103,483	-	-	-
OTHER				
Other	5,908	7,724	-	7,724
Unclaimed ACH	63,894	(7,729)	-	(7,729)
TOTAL OTHER	69,802	(5)	-	(5)
TRANSFERS IN				
Transfer from - Special Motor Vehicle Fund	72,638	71,742	30,000	41,742
TOTAL RECEIPTS	$ 4,722,640	$ 4,799,233	$ 4,077,954	$ 721,279

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 67,952	$ 74,040	$ 67,565	$ 6,475
Contractual services	21,369	19,968	15,000	4,968
Employee benefits - health insurance	58,270	60,492	70,290	(9,798)
Employee benefits	11,740	12,804	10,000	2,804
TOTAL COUNTY COMMISSION	159,331	167,304	162,855	4,449
COUNTY CLERK				
Personal services	123,740	135,365	127,850	7,515
Contractual services	17,269	20,299	15,000	5,299
Commodities	1,718	2,911	10,000	(7,089)
Capital outlay	-	-	4,000	(4,000)
Employee benefits - health insurance	56,988	56,723	63,500	(6,777)
Employee benefits	21,313	23,114	21,748	1,366
TOTAL COUNTY CLERK	221,028	238,412	242,098	(3,686)
COUNTY TREASURER				
Personal services	191,008	198,993	231,333	(32,340)
Contractual services	15,622	11,356	26,150	(14,794)
Commodities	6,379	26,781	30,249	(3,468)
Capital outlay	-	34,886	70,000	(35,114)
Employee benefits - health insurance	108,248	104,795	126,360	(21,565)
Employee benefits	33,148	33,710	42,897	(9,187)
TOTAL COUNTY TREASURER	354,405	410,521	526,989	(116,468)
COUNTY ATTORNEY				
Personal services	183,358	189,215	198,789	(9,574)
Contractual services	29,641	46,080	41,000	5,080
Commodities	6,843	10,563	10,000	563
Employee benefits - health insurance	55,585	57,687	63,372	(5,685)
Employee benefits	32,105	33,313	35,847	(2,534)
TOTAL COUNTY ATTORNEY	307,532	336,858	349,008	(12,150)
REGISTER OF DEEDS				
Personal services	71,146	75,468	84,472	(9,004)
Contractual services	5,329	15,959	28,945	(12,986)
Commodities	3,434	5,258	8,390	(3,132)
Capital outlay	-	2,150	10,000	(7,850)
Escrow	57	-	-	-
Employee benefits - health insurance	38,887	40,368	42,576	(2,208)
Employee benefits	12,366	13,027	13,310	(283)
TOTAL REGISTER OF DEEDS	131,219	152,230	187,693	(35,463)
SHERIFF				
Personal services	853,491	893,575	1,013,436	(119,861)
Contractual services	430,490	217,074	300,132	(83,058)
Commodities	277,724	315,904	477,492	(161,588)
Capital outlay	126,100	171,342	174,444	(3,102)
Employee benefits - health insurance	337,719	374,811	437,172	(62,361)
Employee benefits	149,009	157,913	193,704	(35,791)
Reimbursements	(483,440)	(397,965)	(100,000)	(297,965)
TOTAL SHERIFF	1,691,093	1,732,654	2,496,380	(763,726)
CLERK OF DISTRICT COURT				
Contractual services	101,385	95,985	113,950	(17,965)
Commodities	12,008	13,506	4,880	8,626
Capital outlay	-	-	3,500	(3,500)
Reimbursements	(10,338)	(8,450)	(4,000)	(4,450)
TOTAL CLERK OF DISTRICT COURT	103,055	101,041	118,330	(17,289)

MITCHELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
COURTHOUSE (GENERAL EXPENSES)				
Personal services	$ 69,125	$ 84,919	$ 80,984	$ 3,935
Contractual services	209,567	158,596	161,149	(2,553)
Commodities	29,683	30,691	50,450	(19,759)
Employee benefits - health insurance	18,101	32,292	19,872	12,420
Employee benefits	24,552	36,636	15,468	21,168
Capital outlay	-	-	65,000	(65,000)
Planning board	200	50	3,500	(3,450)
TOTAL COURTHOUSE (GENERAL EXPENSES)	351,228	343,184	396,423	(53,239)
DISPATCHER				
Personal services	251,985	275,826	293,316	(17,490)
Contractual services	133,850	80,408	75,000	5,408
Commodities	12,956	16,429	31,855	(15,426)
Capital outlay	-	10,164	10,800	(636)
Employee benefits - health insurance	94,637	95,662	112,140	(16,478)
Employee benefits	42,717	46,220	52,844	(6,624)
Reimbursements	(75,016)	(3,135)	-	(3,135)
TOTAL DISPATCHER	461,129	521,574	575,955	(54,381)
EMERGENCY MANAGEMENT				
Personal services	46,061	44,117	51,053	(6,936)
Contractual services	11,784	14,161	8,850	5,311
Commodities	20,365	12,980	5,250	7,730
Capital outlay	-	671	2,800	(2,129)
Employee benefits - health insurance	28,462	29,539	31,248	(1,709)
Employee benefits	7,907	7,575	16,388	(8,813)
Reimbursements	(89)	(270)	-	(270)
TOTAL EMERGENCY MANAGEMENT	114,490	108,773	115,589	(6,816)
GIS				
Personal services	44,517	45,882	47,430	(1,548)
Contractual services	2,408	2,292	2,515	(223)
Commodities	1,466	480	750	(270)
Employee benefits - health insurance	28,462	29,539	31,248	(1,709)
Employee benefits	7,766	7,966	8,070	(104)
Reimbursements	(1,797)	(1,509)	-	(1,509)
TOTAL GIS	82,822	84,650	90,013	(5,363)
INFORMATION TECHNOLOGY				
Personal services	37,615	38,447	39,070	(623)
Contractual services	162	-	-	-
Employee benefits	2,877	3,100	5,061	(1,961)
TOTAL INFORMATION TECHNOLOGY	40,654	41,547	44,131	(2,584)
APPROPRIATIONS				
Juvenile Detention	11,409	16,068	10,000	6,068
CASA	12,000	12,000	12,000	-
Senior Care Act	22,172	40,263	25,160	15,103
Economic Development	45,797	45,797	46,059	(262)
TOTAL APPROPRIATIONS	91,378	114,128	93,219	20,909
TRANSFERS OUT				
Transfer to				
Road and Bridge Fund - Sales tax	120,000	120,000	120,000	-
Courthouse Renovation Fund	-	-	296,050	(296,050)
Courthouse Technology Fund	-	100,000	100,000	-
Solid Waste Fund	-	100,000	100,000	-
TOTAL TRANSFERS OUT	120,000	320,000	616,050	(296,050)
OTHER				
Coop repayment	23,103	23,103	25,000	(1,897)
Grant expenditures	9,840	5,815	-	5,815
TOTAL OTHER	32,943	28,918	25,000	3,918
TOTAL EXPENDITURES	$ 4,262,307	$ 4,701,794	$ 6,039,733	$ (1,337,939)

MITCHELL COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,434,955	$ 2,716,450	$ 2,666,747	$ 49,703
Delinquent tax	51,291	53,156	-	53,156
Motor vehicle tax	205,889	209,374	197,566	11,808
Commercial vehicle fees	21,244	21,216	22,418	(1,202)
Recreational vehicle tax	3,944	3,906	3,435	471
16/20M vehicle tax	21,430	22,868	21,615	1,253
Watercraft tax	2,491	3,025	2,653	372
Neighborhood revitalization	(98,033)	(99,184)	(84,958)	(14,226)
Special City County Highway tax	420,785	406,407	330,000	76,407
In lieu of taxes - United States government	70,847	72,578	65,000	7,578
Reimbursements	248,736	174,547	80,000	94,547
Miscellaneous	1,200	3,755	-	3,755
Transfer from - General Fund - sales tax	120,000	120,000	120,000	-
TOTAL RECEIPTS	3,504,779	3,708,098	$ 3,424,476	$ 283,622
EXPENDITURES				
Personal services	716,784	780,036	$ 849,940	$ (69,904)
Contractual services	130,853	193,995	154,500	39,495
Commodities	1,152,116	1,107,022	1,443,000	(335,978)
Capital outlay	29,383	126,927	250,000	(123,073)
Employee benefits - health insurance	330,104	357,529	353,412	4,117
Employee benefits	136,897	153,894	158,751	(4,857)
Transfer to:				
Special Highway Improvement Fund	10,000	100,000	-	100,000
Special Road and Bridge Fund	495,000	450,000	296,050	153,950
Special Equipment and Machinery Fund	250,000	150,000	100,000	50,000
TOTAL EXPENDITURES	3,251,137	3,419,403	3,605,653	(186,250)
Adjustments for qualifying budget credits	-	-	94,547	(94,547)
TOTAL FOR COMPARISON	3,251,137	3,419,403	$ 3,700,200	$ (280,797)
RECEIPTS OVER (UNDER) EXPENDITURES	253,642	288,695		
UNENCUMBERED CASH, BEGINNING	266,444	520,086		
UNENCUMBERED CASH, ENDING	$ 520,086	$ 808,781		

MITCHELL COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 486,935	$ (108)	$ -	$ (108)
Delinquent tax	3,597	6,013	-	6,013
Motor vehicle tax	16,072	36,466	39,505	(3,039)
Commercial vehicle fees	1,661	4,137	4,483	(346)
Recreational vehicle tax	308	669	687	(18)
16/20M vehicle tax	1,664	1,799	4,322	(2,523)
Watercraft tax	195	605	530	75
Neighborhood revitalization	(19,604)	-	(6,660)	6,660
TOTAL RECEIPTS	490,828	49,581	$ 42,867	$ 6,714
EXPENDITURES				
Construction and reconstruction	139,300	182,293	$ 286,150	$ (103,857)
RECEIPTS OVER (UNDER) EXPENDITURES	351,528	(132,712)		
UNENCUMBERED CASH, BEGINNING	77,305	428,833		
UNENCUMBERED CASH, ENDING	$ 428,833	$ 296,121		

MITCHELL COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 46,375	$ 200,316	$ 196,586	$ 3,730
Delinquent tax	3,512	2,739	-	2,739
Motor vehicle tax	11,814	5,691	3,761	1,930
Commercial vehicle fees	1,220	437	427	10
Recreational vehicle tax	226	110	65	45
16/20M vehicle tax	1,225	1,312	411	901
Watercraft tax	143	58	50	8
Neighborhood revitalization	(1,867)	(7,314)	(6,981)	(333)
Reimbursements and chemical sales	99,069	100,749	105,000	(4,251)
TOTAL RECEIPTS	161,717	304,098	$ 299,319	$ 4,779
EXPENDITURES				
Personal services	74,860	82,451	$ 84,698	$ (2,247)
Contractual services	8,211	13,028	11,925	1,103
Commodities	143,151	140,239	155,516	(15,277)
Capital outlay	-	-	8,000	(8,000)
Employee benefits - health insurance	22,633	28,148	35,000	(6,852)
Employee benefits	12,981	14,432	6,514	7,918
Transfer to - Noxious Weed Capital Outlay Fund	-	-	-	-
TOTAL EXPENDITURES	261,836	278,298	$ 301,653	$ (23,355)
RECEIPTS OVER (UNDER) EXPENDITURES	(100,119)	25,800		
UNENCUMBERED CASH, BEGINNING	134,316	34,197		
UNENCUMBERED CASH, ENDING	$ 34,197	$ 59,997		

MITCHELL COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	-	-	$ -	$ -
EXPENDITURES				
Capital outlay	2,374	1,601	$ 156,543	$ (154,942)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,374)	(1,601)		
UNENCUMBERED CASH, BEGINNING	181,543	179,169		
UNENCUMBERED CASH, ENDING	$ 179,169	$ 177,568		

MITCHELL COUNTY, KANSAS

AMBULANCE SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,164,940	$ 946,257	$ 929,077	$ 17,180
Delinquent tax	23,999	24,912	-	24,912
Motor vehicle tax	93,675	99,324	94,515	4,809
Commercial vehicle fees	9,756	10,134	10,725	(591)
Recreational vehicle tax	1,795	1,851	1,643	208
16/20M vehicle tax	9,432	10,523	10,341	182
Watercraft tax	1,144	1,447	1,269	178
Neighborhood revitalization	(46,901)	(34,555)	(39,891)	5,336
Ambulance runs and reimbursements	323,751	325,096	250,000	75,096
Other	678	-	-	-
TOTAL RECEIPTS	1,582,269	1,384,989	$ 1,257,679	$ 127,310
EXPENDITURES				
Personal services	722,529	724,767	$ 767,156	$ (42,389)
Contractual services	85,874	100,180	67,000	33,180
Commodities	169,054	101,350	93,000	8,350
Capital outlay	-	-	65,600	(65,600)
Employee benefits - health insurance	268,850	295,937	320,000	(24,063)
Employee benefits	119,656	121,383	167,300	(45,917)
Transfer to:				
Ambulance Special Equipment Fund	-	90,699	-	90,699
Ambulance Capital Outlay Fund	-	70,000	-	70,000
Rescue Squad				
Salaries	9,340	6,900	12,240	(5,340)
Contractual services	773	426	5,000	(4,574)
Commodities	1,886	25,918	5,000	20,918
Capital outlay	19,112	-	-	-
Water Rescue Team		8,116	7,500	616
Transfer to - Rescue Squad Capital Outlay Fund	-	40,000	20,000	20,000
TOTAL EXPENDITURES	1,397,074	1,585,676	1,529,796	55,880
Adjustments for qualifying budget credits	-	-	75,096	(75,096)
TOTAL FOR COMPARISON	1,397,074	1,585,676	$ 1,604,892	$ (19,216)
RECEIPTS OVER (UNDER) EXPENDITURES	185,195	(200,687)		
UNENCUMBERED CASH, BEGINNING	261,231	446,426		
UNENCUMBERED CASH, ENDING	$ 446,426	$ 245,739		

MITCHELL COUNTY, KANSAS

AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Ambulance Service Fund	$ -	$ 90,699	$ -	$ 90,699
Sale of equipment	-	2,500	-	2,500
TOTAL RECEIPTS	-	93,199	$ -	$ 93,199
EXPENDITURES				
Capital outlay	79,824	1,125	$ 441,299	$ (440,174)
RECEIPTS OVER (UNDER) EXPENDITURES	(79,824)	92,074		
UNENCUMBERED CASH, BEGINNING	491,299	411,475		
UNENCUMBERED CASH, ENDING	$ 411,475	$ 503,549		

MITCHELL COUNTY, KANSAS

CONSERVATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 27,661	$ 27,988	$ 27,478	$ 510
Delinquent tax	572	599	-	599
Motor vehicle tax	2,319	2,381	2,241	140
Commercial vehicle fees	242	241	254	(13)
Recreational vehicle tax	44	44	39	5
16/20M vehicle tax	230	261	245	16
Watercraft tax	28	34	30	4
Neighborhood revitalization	(1,113)	(1,022)	(984)	(38)
TOTAL RECEIPTS	29,983	30,526	$ 29,303	$ 1,223
EXPENDITURES				
Appropriations	28,000	28,000	$ 30,000	$ (2,000)
RECEIPTS OVER (UNDER) EXPENDITURES	1,983	2,526		
UNENCUMBERED CASH, BEGINNING	930	2,913		
UNENCUMBERED CASH, ENDING	$ 2,913	$ 5,439		

MITCHELL COUNTY, KANSAS

SERVICES FOR ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 136,842	$ 136,591	$ 134,032	$ 2,559
Delinquent tax	2,919	3,014	-	3,014
Motor vehicle tax	12,051	11,874	11,101	773
Commercial vehicle fees	1,245	1,194	1,260	(66)
Recreational vehicle tax	231	222	193	29
16/20M vehicle tax	1,248	1,341	1,215	126
Watercraft tax	146	170	149	21
Neighborhood revitalization	(5,509)	(4,988)	(4,995)	7
TOTAL RECEIPTS	149,173	149,418	$ 142,955	$ 6,463
EXPENDITURES				
Appropriations	144,107	146,507	$ 146,507	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	5,066	2,911		
UNENCUMBERED CASH, BEGINNING	4,907	9,973		
UNENCUMBERED CASH, ENDING	$ 9,973	$ 12,884		

MITCHELL COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 182,487	$ 182,019	$ 178,709	$ 3,310
Delinquent tax	3,909	4,037	-	4,037
Motor vehicle tax	16,072	15,835	14,801	1,034
Commercial vehicle fees	1,661	1,593	1,680	(87)
Recreational vehicle tax	308	296	257	39
16/20M vehicle tax	1,665	1,787	1,619	168
Watercraft tax	195	227	199	28
Neighborhood revitalization	(7,347)	(6,647)	(6,660)	13
TOTAL RECEIPTS	198,950	199,147	$ 190,605	$ 8,542
EXPENDITURES				
Appropriations	192,185	195,531	$ 195,531	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	6,765	3,616		
UNENCUMBERED CASH, BEGINNING	6,774	13,539		
UNENCUMBERED CASH, ENDING	$ 13,539	$ 17,155		

MITCHELL COUNTY, KANSAS

FAIR BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 29,395	$ 28,805	$ 28,276	$ 529
Delinquent tax	609	641	-	641
Motor vehicle tax	2,534	2,559	2,384	175
Commercial vehicle fees	271	257	270	(13)
Recreational vehicle tax	49	48	41	7
16/20M vehicle tax	229	292	261	31
Watercraft tax	32	37	32	5
Neighborhood revitalization	(1,183)	(1,052)	(1,018)	(34)
Miscellaneous	2,500	-	-	-
TOTAL RECEIPTS	34,436	31,587	$ 30,246	$ 1,341
EXPENDITURES				
Appropriations	31,000	31,000	$ 31,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	3,436	587		
UNENCUMBERED CASH, BEGINNING	1,009	4,445		
UNENCUMBERED CASH, ENDING	$ 4,445	$ 5,032		

MITCHELL COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 595,478	$ 595,519	$ 584,566	$ 10,953
Delinquent tax	9,444	11,072	-	11,072
Motor vehicle tax	40,786	49,349	48,313	1,036
Commercial vehicle fees	4,305	5,152	5,482	(330)
Recreational vehicle tax	782	917	840	77
16/20M vehicle tax	3,907	4,632	5,286	(654)
Watercraft tax	505	740	649	91
Neighborhood revitalization	(23,974)	(21,742)	(19,576)	(2,166)
Reimbursements and grants	404,527	449,997	375,000	74,997
TOTAL RECEIPTS	1,035,760	1,095,636	$ 1,000,560	$ 95,076
EXPENDITURES				
Personal services	353,035	378,368	$ 436,154	$ (57,786)
Contractual services	155,081	94,962	130,523	(35,561)
Commodities	185,985	200,194	208,000	(7,806)
Capital outlay	4,133	10,595	5,000	5,595
Employee benefits - health insurance	225,675	202,880	248,508	(45,628)
Employee benefits	60,282	63,946	75,747	(11,801)
Transfer to - County Health Capital Outlay Fund	30,000	30,000	5,000	25,000
TOTAL EXPENDITURES	1,014,191	980,945	1,108,932	(127,987)
Adjustments for qualifying budget credits	-	-	74,997	(74,997)
TOTAL FOR COMPARISON	1,014,191	980,945	$ 1,183,929	$ (202,984)
RECEIPTS OVER (UNDER) EXPENDITURES	21,569	114,691		
UNENCUMBERED CASH, BEGINNING	166,106	187,675		
UNENCUMBERED CASH, ENDING	$ 187,675	$ 302,366		

MITCHELL COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - County Health Fund	$ 30,000	$ 30,000	$ 5,000	$ 25,000
EXPENDITURES				
Capital outlay	15,995	-	$ 255,759	$ (255,759)
RECEIPTS OVER (UNDER) EXPENDITURES	14,005	30,000		
UNENCUMBERED CASH, BEGINNING	270,759	284,764		
UNENCUMBERED CASH, ENDING	$ 284,764	$ 314,764		

MITCHELL COUNTY, KANSAS

MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-14

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)	
RECEIPTS					
Ad valorem property tax	$ 50,209	$ 50,152	$ 49,167	$ 985	
Delinquent tax	1,107	1,145	-	1,145	
Motor vehicle tax	4,479	4,369	4,067	302	
Commercial vehicle fees	463	438	462	(24)	
Recreational vehicle tax	86	82	71	11	
16/20M vehicle tax	464	496	445	51	
Watercraft tax	54	62	55	7	
Neighborhood revitalization	(2,021)	(1,832)	(1,770)	(62)	
TOTAL RECEIPTS	54,841	54,912	$ 52,497	$ 2,415	
EXPENDITURES					
Appropriations	54,841	54,912	$ 52,497	$ 2,415	*
RECEIPTS OVER (UNDER) EXPENDITURES	-	-			
UNENCUMBERED CASH, BEGINNING	-	-			
UNENCUMBERED CASH, ENDING	$ -	$ -			

* Not subject to budget law limitation.

MITCHELL COUNTY, KANSAS

OCCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)	
RECEIPTS					
Ad valorem property tax	$ 51,670	$ 53,330	$ 52,353	$ 977	
Delinquent tax	1,170	1,201	-	1,201	
Motor vehicle tax	4,612	4,499	4,191	308	
Commercial vehicle fees	478	451	476	(25)	
Recreational vehicle tax	88	84	73	11	
16/20M vehicle tax	474	512	459	53	
Watercraft tax	56	64	56	8	
Neighborhood revitalization	(2,080)	(1,948)	(1,885)	(63)	
TOTAL RECEIPTS	56,468	58,193	$ 55,723	$ 2,470	
EXPENDITURES					
Appropriations	56,468	58,193	$ 55,723	$ 2,470	*
RECEIPTS OVER (UNDER) EXPENDITURES	-	-			
UNENCUMBERED CASH, BEGINNING	-	-			
UNENCUMBERED CASH, ENDING	$ -	$ -			

* Not subject to budget law limitation.

MITCHELL COUNTY, KANSAS

ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 33,503	$ 37,266	$ 36,557	$ 709
Delinquent tax	842	818	-	818
Motor vehicle tax	3,501	3,037	2,714	323
Commercial vehicle fees	367	295	308	(13)
Recreational vehicle tax	67	57	47	10
16/20M vehicle tax	344	397	297	100
Watercraft tax	43	42	36	6
Neighborhood revitalization	(1,349)	(1,361)	(1,338)	(23)
Reimbursements	490	397	-	397
TOTAL RECEIPTS	37,808	40,948	$ 38,621	$ 2,327
EXPENDITURES				
Personal services	-	-	$ 31,000	$ (31,000)
Contractual services	21,249	41,497	-	41,497
Commodities	1,110	3,912	7,500	(3,588)
Capital outlay	-	-	5,000	(5,000)
Transfer to - Election Technology Fund	10,000	-	-	-
TOTAL EXPENDITURES	32,359	45,409	$ 43,500	$ 1,909
RECEIPTS OVER (UNDER) EXPENDITURES	5,449	(4,461)		
UNENCUMBERED CASH, BEGINNING	12,743	18,192		
UNENCUMBERED CASH, ENDING	$ 18,192	$ 13,731		

MITCHELL COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursement from General Fund	$ 58,942	$ 79,077	$ 50,000	$ 29,077
Reimbursements and refunds	8,473	-	10,000	(10,000)
TOTAL RECEIPTS	67,415	79,077	$ 60,000	$ 19,077
EXPENDITURES				
Employee benefits	67,415	79,077	$ 60,000	$ 19,077
Adjustments for qualifying budget credits	-	-	19,077	(19,077)
TOTAL FOR COMPARISON	67,415	79,077	$ 79,077	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

MITCHELL COUNTY, KANSAS

HISTORICAL MUSEUM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 61,529	$ 65,790	$ 64,555	$ 1,235
Delinquent tax	1,321	1,373	-	1,373
Motor vehicle tax	5,389	5,349	4,989	360
Commercial vehicle fees	565	537	566	(29)
Recreational vehicle tax	103	100	87	13
16/20M vehicle tax	531	607	546	61
Watercraft tax	66	76	67	9
Neighborhood revitalization	(2,477)	(2,403)	(2,321)	(82)
TOTAL RECEIPTS	67,027	71,429	$ 68,489	$ 2,940
EXPENDITURES				
Appropriations	65,000	70,000	$ 70,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	2,027	1,429		
UNENCUMBERED CASH, BEGINNING	2,191	4,218		
UNENCUMBERED CASH, ENDING	$ 4,218	$ 5,647		

MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 337,405	$ 295,885	$ 290,574	$ 5,311
Delinquent tax	6,865	7,305	-	7,305
Motor vehicle tax	27,331	28,901	27,372	1,529
Commercial vehicle fees	2,888	2,938	3,106	(168)
Recreational vehicle tax	524	539	476	63
16/20M vehicle tax	2,606	3,100	2,995	105
Watercraft tax	339	419	368	51
Neighborhood revitalization	(13,584)	(10,808)	(10,581)	(227)
Reimbursements	5,832	5,504	-	5,504
TOTAL RECEIPTS	370,206	333,783	$ 314,310	$ 19,473
EXPENDITURES				
Personal services	187,763	185,819	$ 192,300	$ (6,481)
Contractual services	10,667	17,759	19,950	(2,191)
Commodities	11,811	7,703	12,250	(4,547)
Capital outlay	-	-	6,000	(6,000)
Employee benefits - health insurance	85,450	61,577	93,684	(32,107)
Employee benefits	32,134	31,920	25,385	6,535
Transfer to - Special Reappraisal Equipment Fund	10,000	-	5,000	(5,000)
TOTAL EXPENDITURES	337,825	304,778	$ 354,569	$ (49,791)
RECEIPTS OVER (UNDER) EXPENDITURES	32,381	29,005		
UNENCUMBERED CASH, BEGINNING	44,499	76,880		
UNENCUMBERED CASH, ENDING	$ 76,880	$ 105,885		

MITCHELL COUNTY, KANSAS

SPECIAL REAPPRAISAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Miscellaneous	$ 9,000	$ -	$ -	$ -
Transfer from - Special Reappraisal Fund	10,000	-	5,000	(5,000)
TOTAL RECEIPTS	19,000	-	$ 5,000	$ (5,000)
EXPENDITURES				
Capital outlay	32,144	-	$ 151,275	$ (151,275)
RECEIPTS OVER (UNDER) EXPENDITURES	(13,144)	-		
UNENCUMBERED CASH, BEGINNING	151,275	138,131		
UNENCUMBERED CASH, ENDING	$ 138,131	$ 138,131		

MITCHELL COUNTY, KANSAS

ALCOHOL TREATMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-21

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 12,363	$ 17,776	$ 9,820	$ 7,956
EXPENDITURES				
Contractual services	12,363	17,776	$ 9,820	$ 7,956
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

MITCHELL COUNTY, KANSAS

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-22

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursement	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	-	-	$ 1,514	$ (1,514)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	1,514	1,514		
UNENCUMBERED CASH, ENDING	$ 1,514	$ 1,514		

MITCHELL COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-23

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest	$ -	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	4,399	1,800	$ 7,570	$ (5,770)
RECEIPTS OVER (UNDER) EXPENDITURES	(4,399)	(1,800)		
UNENCUMBERED CASH, BEGINNING	9,570	5,171		
UNENCUMBERED CASH, ENDING	$ 5,171	$ 3,371		

MITCHELL COUNTY, KANSAS

MITCHELL 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-24

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 60,034	$ 58,198	$ 60,000	$ (1,802)
Interest	55	44	-	44
TOTAL RECEIPTS	60,089	58,242	$ 60,000	$ (1,758)
EXPENDITURES				
Contractual services and equipment	48,946	48,496	$ 108,232	$ (59,736)
RECEIPTS OVER (UNDER) EXPENDITURES	11,143	9,746		
UNENCUMBERED CASH, BEGINNING	43,232	54,375		
UNENCUMBERED CASH, ENDING	$ 54,375	$ 64,121		

MITCHELL COUNTY, KANSAS

COURTHOUSE TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-25

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - General Fund	$ -	$ 100,000	$ 100,000	$ -
Reimbursements	-	17,262	-	17,262
TOTAL RECEIPTS	-	117,262	$ 100,000	$ 17,262
EXPENDITURES				
Capital outlay	55,123	122,209	$ 100,000	$ 22,209
Adjustments for qualifying budget credits	-	-	17,262	(17,262)
TOTAL FOR COMPARISON	55,123	122,209	$ 117,262	$ 4,947
RECEIPTS OVER (UNDER) EXPENDITURES	(55,123)	(4,947)		
UNENCUMBERED CASH, BEGINNING	57,746	2,623		
UNENCUMBERED CASH, ENDING	$ 2,623	$ (2,324)		

MITCHELL COUNTY, KANSAS

COURTHOUSE RENOVATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-26

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - General Fund	$ -	$ -	$ 296,050	$ (296,050)
Reimbursements	-	33,426	-	33,426
TOTAL RECEIPTS	-	33,426	$ 296,050	$ (262,624)
EXPENDITURES				
Improvements	158,453	162,687	$ 419,354	$ (256,667)
RECEIPTS OVER (UNDER) EXPENDITURES	(158,453)	(129,261)		
UNENCUMBERED CASH, BEGINNING	307,603	149,150		
UNENCUMBERED CASH, ENDING	$ 149,150	$ 19,889		

MITCHELL COUNTY, KANSAS

ELECTION TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-27

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Election Fund	$ 10,000	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	-	-	$ 10,769	$ (10,769)
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	-		
UNENCUMBERED CASH, BEGINNING	10,769	20,769		
UNENCUMBERED CASH, ENDING	$ 20,769	$ 20,769		

MITCHELL COUNTY, KANSAS

TRANSIENT GUEST TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-28

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient Guest Tax	$ 21,190	$ 17,784	$ 17,000	$ 784
EXPENDITURES				
Contractual services	21,190	17,784	$ 17,000	$ 784
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	$ -	$ -		

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-29

	Special Highway Improvement Fund		Special Equipment and Machinery Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from - Road and Bridge Fund	$ 10,000	$ 100,000	$ 250,000	$ 150,000
Sale of equipment and reimbursements	2,852	-	-	2,911
State of Kansas - exchange fund reimbursement	-	74,399	-	-
TOTAL RECEIPTS	12,852	174,399	250,000	152,911
EXPENDITURES				
Highway improvements	2,066	-	-	-
Capital outlay	-	-	209,757	421,952
TOTAL EXPENDITURES	2,066	-	209,757	421,952
RECEIPTS OVER (UNDER) EXPENDITURES	10,786	174,399	40,243	(269,041)
UNENCUMBERED CASH, BEGINNING	1,573,257	1,584,043	896,455	936,698
UNENCUMBERED CASH, ENDING	$ 1,584,043	$ 1,758,442	$ 936,698	$ 667,657

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-30

	Special Road and Bridge Fund		Ambulance Capital Outlay Fund	
	2021	2022	2021	2022
RECEIPTS				
Reimbursements	$ 84,227	$ -	$ -	$ 13,885
Transfer from:				
Road and Bridge Fund	495,000	450,000	-	-
Ambulance Service Fund	-	-	-	70,000
TOTAL RECEIPTS	579,227	450,000	-	83,885
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	127,204	1,538,682	-	-
TOTAL EXPENDITURES	127,204	1,538,682	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	452,023	(1,088,682)	-	83,885
UNENCUMBERED CASH, BEGINNING	1,524,298	1,976,321	164,374	164,374
UNENCUMBERED CASH, ENDING	$ 1,976,321	$ 887,639	$ 164,374	$ 248,259

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-31

	Rescue Squad Capital Outlay Fund		Crime Victims Restitution Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from - Ambulance Service Fund	$ -	$ 40,000	$ -	$ -
Miscellaneous	23,765	250	-	200
District Court fees	-	-	1,392	-
TOTAL RECEIPTS	23,765	40,250	1,392	200
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	37,638	23,449	-	-
TOTAL EXPENDITURES	37,638	23,449	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(13,873)	16,801	1,392	200
UNENCUMBERED CASH, BEGINNING	77,471	63,598	14,140	15,532
UNENCUMBERED CASH, ENDING	$ 63,598	$ 80,399	$ 15,532	$ 15,732

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-32

	Treasurer and Register of Deeds Office Fund		Special Motor Vehicle Fund	
	2021	2022	2021	2022
RECEIPTS				
Vehicle taxes and fees	$ -	$ -	$ 1,932,204	$ 1,787,492
Interest earned	-	-	283	-
TOTAL RECEIPTS	-	-	1,932,487	1,787,492
EXPENDITURES				
Taxes and fees	-	-	1,885,175	1,702,795
Capital outlay	-	10,030	-	-
Transfer to - General Fund	-	-	72,638	71,742
TOTAL EXPENDITURES	-	10,030	1,957,813	1,774,537
RECEIPTS OVER (UNDER) EXPENDITURES	-	(10,030)	(25,326)	12,955
UNENCUMBERED CASH, BEGINNING	10,030	10,030	130,120	104,794
UNENCUMBERED CASH, ENDING	$ 10,030	$ -	$ 104,794	$ 117,749

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-33

	Concealed Weapon Permit Fund		Registered Offender Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 585	$ 130	$ 2,260	$ 2,160
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	585	130	2,260	2,160
UNENCUMBERED CASH, BEGINNING	13,442	14,027	19,980	22,240
UNENCUMBERED CASH, ENDING	$ 14,027	$ 14,157	$ 22,240	$ 24,400

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-34

	Drug Seizure Fund		County Clerk Technology Fund	
	2021	2022	2021	2022
RECEIPTS				
Forfeitures	$ -	$ -	$ -	$ -
Fees	-	-	2,849	2,201
TOTAL RECEIPTS	-	-	2,849	2,201
EXPENDITURES				
Commodities	-	-	-	-
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	2,849	2,201
UNENCUMBERED CASH, BEGINNING	5,581	5,581	10,875	13,724
UNENCUMBERED CASH, ENDING	$ 5,581	$ 5,581	$ 13,724	$ 15,925

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-35

	Register of Deeds Technology Fund		County Treasurer Technology Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 11,394	$ 8,804	$ 2,848	$ 1,203
EXPENDITURES				
Contractual services	-	68	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	68	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	11,394	8,736	2,848	1,203
UNENCUMBERED CASH, BEGINNING	109,889	121,283	12,341	15,189
UNENCUMBERED CASH, ENDING	$ 121,283	$ 130,019	$ 15,189	$ 16,392

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-36

	Worthless Check Assessment Fund		Prosecuting Attorney Training Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 130	$ 120	$ 648	$ 603
EXPENDITURES				
Contractual services	-	-	328	256
RECEIPTS OVER (UNDER) EXPENDITURES	130	120	320	347
UNENCUMBERED CASH, BEGINNING	14,266	14,396	5,832	6,152
UNENCUMBERED CASH, ENDING	$ 14,396	$ 14,516	$ 6,152	$ 6,499

MITCHELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-37

	SPARK Grant Fund		ARPA Grant Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ -	$ -	$ 580,906	$ 631,174
EXPENDITURES				
Contractual services	15,000	-	483,473	518,416
RECEIPTS OVER (UNDER) EXPENDITURES	(15,000)	-	97,433	112,758
UNENCUMBERED CASH, BEGINNING	15,000	-	-	97,433
UNENCUMBERED CASH, ENDING	$ -	$ -	$ 97,433	$ 210,191

MITCHELL COUNTY, KANSAS

TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-38

	Carol Fleming Reward Fund		County Health Memorial Fund	
	2021	2022	2021	2022
RECEIPTS				
Donations	$ -	$ -	$ -	$ 705
Transfer from - County Health Fund	-	-	-	-
TOTAL RECEIPTS	-	-	-	705
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	705
UNENCUMBERED CASH, BEGINNING	8,627	8,627	4,658	4,658
UNENCUMBERED CASH, ENDING	$ 8,627	$ 8,627	$ 4,658	$ 5,363

MITCHELL COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND (NONBUDGETED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-39

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent from Mitchell County Hospital	$ 948,825	$ 945,875
EXPENDITURES		
Bond principal	755,000	775,000
Bond interest	193,825	170,875
TOTAL EXPENDITURES	948,825	945,875
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

MITCHELL COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-40

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees	$ 347,718	$ 327,839	$ 250,000	$ 77,839
Other	11,242	-	-	-
Transfer from - General Fund	-	100,000	100,000	-
TOTAL RECEIPTS	358,960	427,839	$ 350,000	$ 77,839
EXPENDITURES				
Personal services	82,976	83,208	$ 88,320	$ (5,112)
Contractual services	175,505	209,909	156,701	53,208
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Employee benefits - health insurance	47,845	49,663	52,536	(2,873)
Employee benefits	15,533	14,535	16,383	(1,848)
Reserve for future period	-	-	183,487	(183,487)
TOTAL EXPENDITURES	321,859	357,315	$ 497,427	$ (140,112)
RECEIPTS OVER (UNDER) EXPENDITURES	37,101	70,524		
UNENCUMBERED CASH, BEGINNING	102,789	139,890		
UNENCUMBERED CASH, ENDING	$ 139,890	$ 210,414		

MITCHELL COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2022

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current Tax	$ 11,256,561	$ 16,315,797	$ 16,149,429	$ 11,422,929
Real Estate Redemptions	178,006	307,473	357,994	127,485
Tax Judgments	12,123	2,058	831	13,350
Tax Warrants (Impounded Tax)	2,239	5,924	5,924	2,239
Special City and County Highway	-	448,777	448,777	-
Motor Vehicle Tax	293,561	1,365,077	1,370,068	288,570
Commercial Motor Vehicle Tax	1,367	141,570	134,894	8,043
MVE-1	39,756	6,780	-	46,536
Advance Tax Collection	2,281	124	374	2,031
Tax Refunding Warrants	(43,623)	16,351	-	(27,272)
Neighborhood Revitalization	-	550,593	550,593	-
Motor Vehicle Rental	70	35	-	105
TOTAL DISTRIBUTABLE FUNDS	11,742,341	19,160,559	19,018,884	11,884,016
STATE FUNDS				
State Educational Building	-	93,901	93,901	-
State Institutional Building	-	51,383	51,383	-
State Motor Vehicle	-	8,867	8,867	-
Wildlife and Parks	(4,741)	13,930	9,261	(72)
State Heritage Trust	1,909	4,402	5,198	1,113
TOTAL STATE FUNDS	(2,832)	172,483	168,610	1,041
SUBDIVISION FUNDS				
Cities	-	2,481,039	2,481,039	-
Townships	112,775	688,087	719,283	81,579
Watersheds	-	29,726	29,726	-
School Districts	-	4,397,696	4,397,696	-
Cemeteries	-	72,193	72,193	-
Fire Districts	204,015	198,588	223,538	179,065
Regional Library	-	82,178	82,178	-
Post Rock Extension District #1	-	150,875	150,875	-
TOTAL SUBDIVISION FUNDS	316,790	8,100,382	8,156,528	260,644
OTHER AGENCY FUNDS				
SWIP (Salina)	665	-	-	665
Cash Long or Short	78	-	2	76
Asset Forfeiture	(215)	-	-	(215)
Unclaimed Estates	74	-	-	74
Register of Deeds Escrow	174	184	163	195
Payroll Clearing	297,361	3,791,717	3,901,347	187,731
Jail Commissary - Checking	36,449	70,159	56,678	49,930
District Court				
Checking	83,600	125,481	209,081	-
Law Library	4,934	3,632	-	8,566
County Attorney - Checking	13,407	34,877	27,796	20,488
ACH Deposit	-	326,687	326,687	-
TOTAL OTHER AGENCY FUNDS	436,527	4,352,737	4,521,754	267,510
TOTAL AGENCY FUNDS	$ 12,492,826	$ 31,786,161	$ 31,865,776	$ 12,413,211