BROWN COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2024

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Brown County, Kansas

FINANCIAL STATEMENTS
December 31, 2024

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Brown County, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Brown County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Brown County, Kansas, (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-related municipal entity and the summary of receipts and disbursements-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

June 26, 2025

Brown County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Funds:						
General	$ 256,794	$ 4,654,090	$ 4,768,187	$ 142,697	$ -	$ 142,697
Special Purpose Funds:						
Road and Bridge	920,946	4,081,371	4,063,781	938,536	-	938,536
Special Machinery	158,770	100,000	35,148	223,622	-	223,622
Health	[41]	65,026	64,960	25	-	25
Historical Society	[33]	60,699	59,967	699	-	699
Employee Benefits	336,707	1,717,245	1,866,112	187,840	-	187,840
Election	7,628	174,267	154,591	27,304	-	27,304
Extension Council	[65]	126,269	124,935	1,269	-	1,269
Mental Health	[44]	90,338	89,271	1,023	-	1,023
Developmental Services	[17]	27,359	27,035	307	-	307
Capital Improvement	2,722,883	855,364	1,106,510	2,471,737	-	2,471,737
Technology	59,926	16,939	19,737	57,128	-	57,128
Conservation	[17]	31,737	31,483	237	-	237
American Rescue Plan Act	138,654	9,174	147,828	-	-	-
Appraisers	21,689	288,156	288,534	21,311	-	21,311
Neighborhood Revitalization	738	337,396	338,134	-	-	-
Ambulance	[162]	612,607	609,838	2,607	-	2,607
Noxious Weed	41,278	163,592	127,879	76,991	-	76,991
Alcohol	4,494	12,906	-	17,400	-	17,400
Drug Forfeiture	3,049	50,150	-	53,199	-	53,199
Special Parks and Recreation	2,239	7,507	9,500	246	-	246
Worthless Checks	2,267	197	-	2,464	-	2,464
Diversion	19,447	28,397	36,582	11,262	-	11,262
911	72,894	68,093	61,075	79,912	-	79,912
BR CA Drug Forfeiture	1,970	8,850	-	10,820	-	10,820
Juvenile Justice Prevention	-	50,000	200	49,800	-	49,800
Juvenile Justice Core	140,600	347,472	426,834	61,238	-	61,238
Adult Community Corrections	140,302	347,922	352,428	135,796	-	135,796
CCR	-	20,818	-	20,818	-	20,818
JJAR	-	4,994	-	4,994	-	4,994
Sheriff's Income	12,437	13,385	10,994	14,828	-	14,828
Opioid Settlement	18,138	17,877	-	36,015	-	36,015
Business Funds:						
Services for the Elderly	12,100	173,519	176,909	8,710	-	8,710
Solid Waste	139,865	1,142,904	1,236,767	46,002	-	46,002
Total Primary Government	5,235,436	15,706,620	16,235,219	4,706,837	-	4,706,837
Related Municipal Entity:						
Extension Council	185,969	163,224	167,244	181,949	-	181,949
Total Reporting Entity (Excluding Agency Funds)	$ 5,421,405	$ 15,869,844	$ 16,402,463	$ 4,888,786	$ -	$ 4,888,786

COMPOSITION OF CASH:	
Bank of Blue Valley	
Checking - County	$ 18,446,159
Checking - Sherriff's Office	65,941
Checking - District Court	80,820
Checking - Extension Council	81,949
Certificate of Deposit - Extension Council	100,000
Citizens State Bank	
Checking - County	1,553,012
Checking - Law Library	90,875
Cash on Hand	500
Total Cash	20,419,256
Less: Agency Funds per Schedule 4	15,530,470
Total Reporting Entity (excluding Agency Funds)	$ 4,888,786

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

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

Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated $125,000 to the Extension Council in 2024. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Brown County Courthouse, Hiawatha, Kansas.

Housing Authority of Brown County, Kansas. The County, in conjunction with six other counties in northeast Kansas, formed the Housing Authority of Brown County, Kansas. Each County appoints one member to the Authority's governing board. The purpose of the Authority is to provide an entity for obtaining Section 8 and other housing assistance from the federal government for the provision of housing to low-income renters within the seven-county area. The Authority does not constitute a direct financial burden on the County, and it is not anticipated that this will change. Complete financial statements for the Housing Authority of Brown County, Kansas may be obtained at its administrative offices.

Basis of Accounting

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

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

Regulatory Basis Fund Types

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Regulatory Basis Fund Types (Continued)

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

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least 10 days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing during the year ended December 31, 2024.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget for the year ended December 31, 2024 was amended for the Solid Waste Fund and the Services for the Elderly Fund.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information (Continued)

A legal operating budget is not required for certain special purpose, capital project, trust and agency funds. Funds which require a legal operating budget are listed in Schedule 1 on page 11.

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

NOTE 2 - DEPOSITS

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

Investments. K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. As of December 31, 2024, the County held no such investments.

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

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

As of December 31, 2024, the County's carrying amount of deposits was $20,419,256 and the bank balance was $21,230,943. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, $866,360 was covered by federal depository insurance and $20,364,583 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 - CONTRACTUAL OBLIGATIONS

Town and Country EMS Service. The County entered into an agreement with Town and Country EMS, LLC, in which Town and Country EMS agrees to provide ambulance services to the City of Hiawatha and other agreed to areas of Brown County. The agreement is scheduled for March 12, 2019, through August 28, 2025. Under the agreement, the County will subsidize Town and Country EMS in the amount of $254,578 per year, less $7,810 per month to satisfy the purchase of ambulance equipment.

NOTE 4 - DEFINED BENEFIT PENSION PLAN

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

NOTE 4 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $400,463 for the year ended December 31, 2024.

Net Pension Liability. As of December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $3,574,016. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup of KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report, including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the KPERS website at www.kpers.org or can be obtained as described above.

NOTE 5 - COMPENSATED ABSENCES

The County's policy regarding compensated absences is as follows:

Vacation leave accumulates on a sliding scale based on length of employment, carries over to the following year and will be paid upon termination. Vacation leave for full-time employees accumulates in the following manner:

Years of Service	Full Time Employees Earnings	Maximum Accumulation
Under 5 years	8 hours per month	144 working hours
5 to 9 years	8 hours per month	160 working hours
10 to 14 years	10 hours per month	176 working hours
15 to 19 years	12 hours per month	192 working hours
20 and more years	14 hours per month	208 working hours

Sick leave accumulates at a rate of 8 hours per month for full-time employees. Upon termination of employment, an employee who has accumulated 720 hours of sick leave shall be entitled to receive 173 hours of sick leave payout. Employees who accumulate 1,080 of accumulated sick leave shall be entitled to receive 260 hours of sick leave payout at the end of their employment.

The liability for accrued vacation and sick leave payable as of December 31, 2024 is $165,552.

NOTE 6 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust help by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

NOTE 7 - 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; employees health and life; and natural disasters. The County has been unable to obtain liability, property, or workers' compensation insurance at a cost it considers to be economically justifiable.

For this reason, the County has joined together with other counties in the State to participate in the Kansas Counties Association Risk Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premium to KCAMP for its property and liability insurance. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has also joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premium to KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

During the ordinary course of its operations, the County is a party to various claims, legal actions and complaints. In the opinion of management and legal counsel, no such claims, legal actions or complaints would not have a material effect on any of the financial statements of the County as of December 31, 2024.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on any of the financial statements of the County as of December 31, 2024.

NOTE 9 - FINANCE LEASES

During the year ended December 31, 2024, the following changes occurred in long-term liabilities:

Type of Issue	Restated Beginning Balance January 1, 2024	Additions	Deletions	Ending Balance December 31 2024	Interest Paid
Finance leases	$ 54,196	$ -	$ 35,652	$ 18,544	$ 1,648

The following table details the County's outstanding finance lease agreements as of December 31, 2024:

Finance leases	Date of Issue	Final Maturity	Interest Rate	Original Amount	Amount Outstanding
Solid Waste Backhoe	10/12/2022	10/12/2025	3.99%	$ 72,786	$ 18,544
				$ 72,786	$ 18,544

Annual debt service requirements to maturity for the leases is as follows:

Year ending December 31,	Principal	Interest
2025	$ 18,544	$ 750
Total	$ 18,544	$ 750

NOTE 10 - INTERFUND TRANSFERS

The following transfers were made during 2024:

From	To	Amount	Regulatory Authority
General	Capital Improvement	$ 16,750	K.S.A. 19-120
Road and Bridge	Capital Improvement	728,614	K.S.A. 19-120
Election	Capital Improvement	35,000	K.S.A. 19-120
Appraisers	Capital Improvement	15,000	K.S.A. 19-120
Noxious Weed	Capital Improvement	60,000	K.S.A. 19-120
Road and Bridge	Special Machinery	100,000	K.S.A. 68-141g
General	Appraisers	6,573	Commission action
General	911	1,957	Commission action
American Rescue Plan Act	General	41,902	Commission action
		$ 1,005,796	

NOTE 11 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Expenditures in the Employee Benefits Fund and the Special Parks and Recreation Fund exceeded the adopted budget for the year ended December 31, 2024, which is a violation of K.S.A. 79-2935.

Brown County, Kansas
Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over [Under]
Governmental Type Funds:					
General Funds:					
General	$ 4,648,475	$ 288,127	$ 4,936,602	$ 4,768,187	$ [168,415]
Special Purpose Funds:					
Road and Bridge	4,000,000	1,178,923	5,178,923	4,063,781	[1,115,142]
Health	65,000	-	65,000	64,960	[40]
Historical Society	60,000	-	60,000	59,967	[33]
Employee Benefits	1,753,300	-	1,753,300	1,866,112	112,812
Election	147,870	17,553	165,423	154,591	[10,832]
Extension Council	125,000	-	125,000	124,935	[65]
Mental Health	89,315	-	89,315	89,271	[44]
Developmental Services	27,052	-	27,052	27,035	[17]
Technology	40,000	-	40,000	19,737	[20,263]
Conservation	31,500	-	31,500	31,483	[17]
Appraisers	291,450	-	291,450	288,534	[2,916]
Ambulance	610,000	-	610,000	609,838	[162]
Noxious Weed	152,280	-	152,280	127,879	[24,401]
Alcohol	29,000	-	29,000	-	[29,000]
Special Parks and Recreation	8,000	-	8,000	9,500	1,500
911	100,000	-	100,000	61,075	[38,925]
Business Funds:					
Services for the Elderly	161,508	31,455	192,963	176,909	[16,054]
Solid Waste	1,323,390	-	1,323,390	1,236,767	[86,623]
Total Primary Government	$ 13,663,140	$ 1,516,058	$ 15,179,198	$ 13,780,561	$ [1,398,637]

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
General Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 2,624,528	$ 2,882,687	$ [258,159]
Intergovernmental	1,155,336	1,175,000	[19,664]
Fines and fees	82,092	100,000	[17,908]
Use of money and property	412,773	100,000	312,773
Reimbursements	288,127	240,000	48,127
Miscellaneous	49,332	-	49,332
Transfers in	41,902	50,000	[8,098]
Total Receipts	4,654,090	$ 4,547,687	$ 106,403
Expenditures			
County Commissioners	872,752	$ 785,670	$ 87,082
County Clerk	159,755	168,696	[8,941]
County Treasurer	256,447	269,880	[13,433]
County Attorney	181,254	181,240	14
Register of Deeds	104,085	104,530	[445]
Sheriff	1,636,723	1,622,191	14,532
Janitor	195,111	258,050	[62,939]
District Court	208,924	174,562	34,362
Emergency Preparedness	49,111	77,468	[28,357]
Computer	245,349	249,140	[3,791]
Jail	765,089	731,548	33,541
Miscellaneous	68,306	25,500	42,806
Transfers out	25,281	-	25,281
Adjustment for qualifying budget credits	-	288,127	[288,127]
Total Expenditures	4,768,187	$ 4,936,602	$ [168,415]
Receipts Over [Under] Expenditures	[114,097]		
Unencumbered Cash, Beginning	256,794		
Unencumbered Cash, Ending	$ 142,697		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 2,359,042	$ 2,358,113	$ 929
Intergovernmental	543,406	550,619	[7,213]
Reimbursements	1,178,923	-	1,178,923
Miscellaneous	-	30,000	[30,000]
Transfers in	-	250,000	[250,000]
Total Receipts	4,081,371	$ 3,188,732	$ 892,639
Expenditures			
Personal services	500,988	$ 488,560	$ 12,428
Contractual services	212,306	160,000	52,306
Capital outlay	19,250	1,540,582	[1,521,332]
Commodities	2,502,623	1,810,858	691,765
Transfers out	828,614	-	828,614
Adjustment for qualifying budget credits	-	1,178,923	[1,178,923]
Total Expenditures	4,063,781	$ 5,178,923	$ [1,115,142]
Receipts Over [Under] Expenditures	17,590		
Unencumbered Cash, Beginning	920,946		
Unencumbered Cash, Ending	$ 938,536		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Special Machinery Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Transfers in	$ 100,000
Total Receipts	100,000
Expenditures	
Contractual services	23,758
Commodities	11,390
Total Expenditures	35,148
Receipts Over [Under] Expenditures	64,852
Unencumbered Cash, Beginning	158,770
Unencumbered Cash, Ending	$ 223,622

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Health Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 65,026	$ 65,137	$ [111]
Total Receipts	65,026	$ 65,137	$ [111]
Expenditures			
Appropriation	64,960	$ 65,000	$ 40
Total Expenditures	64,960	$ 65,000	$ 40
Receipts Over [Under] Expenditures	66		
Unencumbered Cash, Beginning	[41]		
Unencumbered Cash, Ending	$ 25		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Historical Society Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 60,699	$ 60,757	$ [58]
Total Receipts	60,699	$ 60,757	$ [58]
Expenditures			
Appropriation	59,967	$ 60,000	$ [33]
Total Expenditures	59,967	$ 60,000	$ [33]
Receipts Over [Under] Expenditures	732		
Unencumbered Cash, Beginning	[33]		
Unencumbered Cash, Ending	$ 699		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 1,618,169	$ 1,622,630	$ [4,461]
Benefit contributions	98,093	-	98,093
Reimbursements	983	-	983
Total Receipts	1,717,245	$ 1,622,630	$ 94,615
Expenditures			
Social security	276,667	$ 400,000	$ [123,333]
Retirement	402,727	415,000	[12,273]
Workmen's compensation	36,517	75,000	[38,483]
Unemployment insurance	1,185	45,000	[43,815]
Health insurance	1,149,016	818,300	330,716
Total Expenditures	1,866,112	$ 1,753,300	$ 112,812
Receipts Over [Under] Expenditures	[148,867]		
Unencumbered Cash, Beginning	336,707		
Unencumbered Cash, Ending	$ 187,840		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Election Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 148,842	$ 149,413	$ [571]
Reimbursement	17,553	-	17,553
Miscellaneous	7,872	-	7,872
Total Receipts	174,267	$ 149,413	$ 24,854
Expenditures			
Personal services	37,337	$ 53,960	$ [16,623]
Contractual services	65,338	65,000	338
Commodities	16,916	25,000	[8,084]
Capital outlay	-	3,910	[3,910]
Transfers out	35,000	-	35,000
Adjustment for qualifying budget credits	-	17,553	[17,553]
Total Expenditures	154,591	$ 165,423	$ [10,832]
Receipts Over [Under] Expenditures	19,676		
Unencumbered Cash, Beginning	7,628		
Unencumbered Cash, Ending	$ 27,304		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Extension Council Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 126,269	$ 126,579	$ [310]
Total Receipts	126,269	$ 126,579	$ [310]
Expenditures			
Appropriation	124,935	$ 125,000	$ 65
Total Expenditures	124,935	$ 125,000	$ 65
Receipts Over [Under] Expenditures	1,334		
Unencumbered Cash, Beginning	[65]		
Unencumbered Cash, Ending	$ 1,269		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Mental Health Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 90,338	$ 90,435	$ [97]
Total Receipts	90,338	$ 90,435	$ [97]
Expenditures			
Appropriation	89,271	$ 89,315	$ 44
Total Expenditures	89,271	$ 89,315	$ 44
Receipts Over [Under] Expenditures	1,067		
Unencumbered Cash, Beginning	[44]		
Unencumbered Cash, Ending	$ 1,023		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Developmental Services Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 27,359	$ 27,391	$ [32]
Total Receipts	27,359	$ 27,391	$ [32]
Expenditures			
Appropriation	27,035	$ 27,052	$ 17
Total Expenditures	27,035	$ 27,052	$ 17
Receipts Over [Under] Expenditures	324		
Unencumbered Cash, Beginning	[17]		
Unencumbered Cash, Ending	$ 307		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Capital Improvement Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Transfers in	$ 855,364
Total Receipts	855,364
Expenditures	
Contractual services	8,885
Capital outlay	1,097,625
Total Expenditures	1,106,510
Receipts Over [Under] Expenditures	[251,146]
Unencumbered Cash, Beginning	2,722,883
Unencumbered Cash, Ending	$ 2,471,737

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Technology Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Intergovernmental	$ 16,939	$ 25,000	$ [8,061]
Total Receipts	16,939	$ 25,000	$ [8,061]
Expenditures			
Contractual services	19,737	$ 40,000	$ [20,263]
Total Expenditures	19,737	$ 40,000	$ [20,263]
Receipts Over [Under] Expenditures	[2,798]		
Unencumbered Cash, Beginning	59,926		
Unencumbered Cash, Ending	$ 57,128		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Conservation Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 31,737	$ 31,896	$ [159]
Total Receipts	31,737	$ 31,896	$ [159]
Expenditures			
Appropriations	31,483	$ 31,500	$ [17]
Total Expenditures	31,483	$ 31,500	$ [17]
Receipts Over [Under] Expenditures	254		
Unencumbered Cash, Beginning	[17]		
Unencumbered Cash, Ending	$ 237		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
American Rescue Plan Act Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Reimbursement	$ 9,174
Total Receipts	9,174
Expenditures	
Contractual services	93,500
Commodities	12,426
Transfers out (revenue replacement)	41,902
Total Expenditures	147,828
Receipts Over [Under] Expenditures	[138,654]
Unencumbered Cash, Beginning	138,654
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Appraisers Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 276,949	$ 277,719	$ [770]
Reimbursements	4,634	-	4,634
Transfers in	6,573	-	6,573
Total Receipts	288,156	$ 277,719	$ 10,437
Expenditures			
Personal services	241,248	$ 221,450	$ 19,798
Contractual services	22,926	32,000	[9,074]
Commodities	6,769	18,000	[11,231]
Capital outlay	2,591	20,000	[17,409]
Transfers out	15,000	-	15,000
Total Expenditures	288,534	$ 291,450	$ [2,916]
Receipts Over [Under] Expenditures	[378]		
Unencumbered Cash, Beginning	21,689		
Unencumbered Cash, Ending	$ 21,311		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Neighborhood Revitalization Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Taxes	$ 337,396
Total Receipts	337,396
Expenditures	
Distributions	338,134
Total Expenditures	338,134
Receipts Over [Under] Expenditures	[738]
Unencumbered Cash, Beginning	738
Unencumbered Cash, Ending	$ -

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Ambulance Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 612,607	$ 617,876	$ [5,269]
Total Receipts	612,607	$ 617,876	$ [5,269]
Expenditures			
Appropriation	609,838	$ 610,000	$ [162]
Total Expenditures	609,838	$ 610,000	$ [162]
Receipts Over [Under] Expenditures	2,769		
Unencumbered Cash, Beginning	[162]		
Unencumbered Cash, Ending	$ 2,607		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 142,713	$ 142,856	$ [143]
Customer charges	20,454	-	$ 20,454
Reimbursement	425	-	425
Total Receipts	163,592	$ 142,856	$ 20,736
Expenditures			
Personal services	47,973	$ 68,960	$ [20,987]
Contractual services	4,163	5,000	[837]
Commodities	15,743	53,320	[37,577]
Capital outlay	-	25,000	[25,000]
Transfers out	60,000	-	60,000
Total Expenditures	127,879	$ 152,280	$ [24,401]
Receipts Over [Under] Expenditures	35,713		
Unencumbered Cash, Beginning	41,278		
Unencumbered Cash, Ending	$ 76,991		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Alcohol Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 12,906	$ 5,324	$ 7,582
Total Receipts	12,906	$ 5,324	$ 7,582
Expenditures			
Appropriation	-	$ 29,000	$ [29,000]
Total Expenditures	-	$ 29,000	$ [29,000]
Receipts Over [Under] Expenditures	12,906		
Unencumbered Cash, Beginning	4,494		
Unencumbered Cash, Ending	$ 17,400		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Drug Forfeiture Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Miscellaneous	$ 50,150
Total Receipts	50,150
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	50,150
Unencumbered Cash, Beginning	3,049
Unencumbered Cash, Ending	$ 53,199

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Special Parks and Recreation Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 7,507	$ 7,500	$ 7
Total Receipts	7,507	$ 7,500	$ 7
Expenditures			
Appropriation	9,500	$ 8,000	$ 1,500
Total Expenditures	9,500	$ 8,000	$ 1,500
Receipts Over [Under] Expenditures	[1,993]		
Unencumbered Cash, Beginning	2,239		
Unencumbered Cash, Ending	$ 246		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Worthless Checks Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Miscellaneous	$ 197
Total Receipts	197
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	197
Unencumbered Cash, Beginning	2,267
Unencumbered Cash, Ending	$ 2,464

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Diversion Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
District court	$ 28,397
Total Receipts	28,397
Expenditures	
Personal services	20,270
Contractual services	15,532
Commodities	780
Total Expenditures	36,582
Receipts Over [Under] Expenditures	[8,185]
Unencumbered Cash, Beginning	19,447
Unencumbered Cash, Ending	$ 11,262

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
911 Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 66,136	$ 67,000	$ [864]
Transfers in	1,957	-	1,957
Total Receipts	68,093	$ 67,000	$ 1,093
Expenditures			
Contractual services	61,075	$ 100,000	$ [38,925]
Total Expenditures	61,075	$ 100,000	$ [38,925]
Receipts Over [Under] Expenditures	7,018		
Unencumbered Cash, Beginning	72,894		
Unencumbered Cash, Ending	$ 79,912		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
BR CA Drug Forfeiture Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Miscellaneous	$ 8,850
Total Receipts	8,850
Expenditures	
Capital outlay	-
Total Expenditures	-
Receipts Over [Under] Expenditures	8,850
Unencumbered Cash, Beginning	1,970
Unencumbered Cash, Ending	$ 10,820

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Prevention Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
State appropriation	$ 50,000
Total Receipts	50,000
Expenditures	
Personal services	200
Total Expenditures	200
Receipts Over [Under] Expenditures	49,800
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 49,800

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Juvenile Justice Core Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
State appropriation	$ 347,472
Total Receipts	347,472
Expenditures	
Personal services	287,011
Contractual services	81,679
Commodities	7,303
Miscellaneous	50,841
Total Expenditures	426,834
Receipts Over [Under] Expenditures	[79,362]
Unencumbered Cash, Beginning	140,600
Unencumbered Cash, Ending	$ 61,238

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Adult Community Corrections Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
State appropriation	$ 347,922
Total Receipts	347,922
Expenditures	
Personal services	202,153
Contractual services	37,541
Commodities	25,961
Miscellaneous	86,773
Total Expenditures	352,428
Receipts Over [Under] Expenditures	[4,506]
Unencumbered Cash, Beginning	140,302
Unencumbered Cash, Ending	$ 135,796

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
CCR Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Miscellaneous	$ 20,818
Total Receipts	20,818
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	20,818
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 20,818

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
JJAR Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Miscellaneous	$ 4,994
Total Receipts	4,994
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	4,994
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 4,994

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Sheriff's Income Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Miscellaneous	$ 13,385
Total Receipts	13,385
Expenditures	
Miscellaneous	10,994
Total Expenditures	10,994
Receipts Over [Under] Expenditures	2,391
Unencumbered Cash, Beginning	12,437
Unencumbered Cash, Ending	$ 14,828

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Opioid Settlement Fund*
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
Miscellaneous	$ 17,877
Total Receipts	17,877
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	17,877
Unencumbered Cash, Beginning	18,138
Unencumbered Cash, Ending	$ 36,015

* This fund is not required to be budgeted.

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Services for the Elderly Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Taxes	$ 142,064	$ 142,336	$ [272]
Reimbursements	31,455	-	31,455
Total Receipts	173,519	$ 142,336	$ 31,183
Expenditures			
Personal services	86,408	$ 76,880	$ 9,528
Contractual services	28,228	39,628	[11,400]
Commodities	62,273	35,000	27,273
Capital outlay	-	10,000	[10,000]
Adjustment for qualifying budget credits	-	31,455	[31,455]
Total Expenditures	176,909	$ 192,963	$ [16,054]
Receipts Over [Under] Expenditures	[3,390]		
Unencumbered Cash, Beginning	12,100		
Unencumbered Cash, Ending	$ 8,710		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual and Budget
Solid Waste Fund
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over [Under]
Receipts			
Landfill fees	$ 1,120,544	$ 1,100,000	$ 20,544
Reimbursements	17,050	100,000	[82,950]
Miscellaneous	5,310	15,000	[9,690]
Total Receipts	1,142,904	$ 1,215,000	$ [72,096]
Expenditures			
Personal services	146,925	$ 181,860	$ [34,935]
Contractual services	986,627	981,530	5,097
Commodities	42,220	60,000	[17,780]
Capital outlay	60,995	100,000	[39,005]
Transfers out	-	-	-
Total Expenditures	1,236,767	$ 1,323,390	$ [86,623]
Receipts Over [Under] Expenditures	[93,863]		
Unencumbered Cash, Beginning	139,865		
Unencumbered Cash, Ending	$ 46,002		

Brown County, Kansas
Schedule of Receipts and Expenditures - Actual
Related Municipal Entity - Extension Council
Regulatory Basis
For the Year Ended December 31, 2024

Receipts	
County appropriations	$ 125,000
State salary reimbursement	19,565
Education services	15,187
Miscellaneous	3,472
Total Receipts	163,224
Expenditures	
Personal services	140,502
Contractual services	23,574
Commodities	1,616
Capital outlay	1,552
Total Expenditures	167,244
Receipts Over [Under] Expenditures	[4,020]
Unencumbered Cash, Beginning	185,969
Unencumbered Cash, Ending	$ 181,949

Brown County, Kansas
Summary of Receipts and Disbursements - Actual
Agency Funds
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Taxation and Clearing Accounts	$ [27,507]	$ 16,582,767	$ 16,555,064	$ 196
Inmate Account	17,401	15,933	8,364	24,970
Micro Loan Account	90,858	-	90,858	-
District Court	82,029	73,929	75,138	80,820
Law Library	90,206	10,635	9,966	90,875
Community Corrections	17,116	61,209	52,183	26,142
Special MVT	4,829	87,992	90,899	1,922
Other Clearing Accounts	16,502,041	35,121,691	36,318,187	15,305,545
Total Agency Funds	$ 16,776,973	$ 51,954,156	$ 53,200,659	$ 15,530,470

See independent auditor's report on the financial statements.