Neosho County, Kansas

Regulatory Basis
Financial Statement
December 31, 2024

Independent Auditor's Report 1-3

FINANCIAL SECTION

Statement 1
Summary Statement of Receipts, Expenditures, and Unencumbered Cash 4-5

Notes to the Financial Statement 6-16

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1
Summary of Expenditures – Actual and Budget 17

Schedule 2
Schedule of Receipts and Expenditures – Actual and Budget
2 – 1 General 18-21

Special Purpose Funds
2 – 2 Ambulance Sales Tax 22
2 – 3 Health Department 23
2 – 4 Law Enforcement /EMS 24
2 – 5 Road and Bridge 25
2 – 6 Special Alcohol Program 26
2 – 7 Special Bridge 27
2 – 8 Special Park and Recreation 28
2 – 9 Special Equipment Reserve 29
2 – 10 Special Auto 30
2 – 11 Special Highway 31
2 – 12 Special Machinery 32
2 – 13 Prosecuting Attorney Training 33
2 – 14 Register of Deeds Technology 34
2 – 15 Law Enforcement Body Cam 35
2 – 16 County Clerk Technology 36
2 – 17 County Treasurer Technology 37
2 – 18 CDBG Udall Road Grant 38
2 – 19 American Rescue Plan 39
2 – 20 Ash Grove Litigation Reserve 40
2 – 21 Wind Farm Contribution 41
2 – 22 Emergency Telephone Service 42
2 – 23 Wireless Emergency Telephone Service 43
2 – 24 Municipalities Fight Addiction 44

Bond and Interest Fund
2 – 25 Shaw/Elk Road Bond and Interest 45

Trust Funds
2 – 26 CBDG Micro Loan 46

Schedule 3
Summary of Receipts and Disbursements – Agency Funds 47-48

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INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Neosho County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Neosho 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 US Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 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 audit opinions.

Matter Giving Rise to Adverse Opinion on US Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

• exercise professional judgment and maintain professional skepticism throughout the audit.

• identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.

• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

• evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

• conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
May 19, 2026

JGA ACCOUNTANTS ADVISORS

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 Encumbrances and Accounts Payable	Ending Cash Balance
General	$ (296,572)	$ 6,452,501	$ 5,575,262	$ 580,667	$ 24,101	$ 604,768
Special Purpose Funds						
Ambulance Sales Tax	1,538,753	2,617,304	2,120,000	2,036,057	-	2,036,057
Health Department	444,744	673,780	606,539	511,985	-	511,985
Law Enforcement/EMS	921,306	2,406,174	2,856,546	470,934	33,028	503,962
Road and Bridge	622,947	1,893,396	2,116,269	400,074	-	400,074
Special Alcohol Program	19,954	12,520	-	32,474	-	32,474
Special Bridge	456,109	1,958,063	1,990,148	424,024	437,104	861,128
Special Park and Recreation	4,114	1,467	-	5,581	-	5,581
Special Equipment Reserve	390,214	-	261,473	128,741	-	128,741
Special Auto	16,030	120,515	27,177	109,368	-	109,368
Special Highway	242,790	-	207,245	35,545	-	35,545
Special Machinery	166,188	-	88,793	77,395	-	77,395
Prosecuting Attorney Training	25,055	1,449	154	26,350	-	26,350
Register of Deeds Technology	73,652	14,637	29,704	58,585	-	58,585
Law Enforcement Body Cam	5,730	-	-	5,730	-	5,730
County Clerk Technology	30,745	3,659	-	34,404	-	34,404
County Treasurer Technology	15,930	-	2,666	13,264	-	13,264
CDBG Udall Road Grant	11,040	-	-	11,040	-	11,040
American Rescue Plan	810,239	-	225,716	584,523	-	584,523
Ash Grove Litigation Reserve	252,226	-	-	252,226	-	252,226
Wind Farm Contribution	2,840,642	1,032,180	1,461,469	2,411,353	-	2,411,353

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

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)						
Emergency Telephone Service	$ 66,778	$ 73,739	$ 90,795	$ 49,722	$ -	$ 49,722
Wireless Emergency Telephone Service	48,322	-	3,228	45,094	-	45,094
Municipalities Fight Addiction	43,030	45,164	-	88,194	-	88,194
Bond and Interest Fund						
Shaw/Elk Road Bond and Interest	2,348,202	1,766,990	3,912,558	202,634	-	202,634
Trust Funds						
CDBG Micro Loan	5,276	-	-	5,276	-	5,276
Total Financial Reporting Entity	$ 11,103,444	$ 19,073,538	$ 21,575,742	$ 8,601,240	$ 494,233	$ 9,095,473

Composition of Cash	
Checking Accounts	$ 15,257,081
Certificates of Deposit	7,560,800
Petty Cash	806
Total Cash	22,818,687
Less: Agency Funds per Schedule 3	(13,723,214)
Total Reporting Entity (Excluding Agency Funds)	$ 9,095,473

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

1. Summary of Significant Accounting Policies

A. Financial Reporting County

The County of Neosho, Kansas (the County) is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Neosho, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

Neosho County Hospital

The Neosho County Hospital Board operates the County's hospital (the Hospital). The Hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the Hospital. The Hospital's financial statements are not included in the County's audited financial statements.

B. Regulatory Basis Fund Types

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

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

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

Trust Funds –funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds –funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

1. Summary of Significant Accounting Policies, Continued

C. Basis of Accounting

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

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

D. Budgets

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

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

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

1. Summary of Significant Accounting Policies, Continued

D. Budgets (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. During 2024, the County had no such amendments.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, agency funds, trust funds, and the following special revenue funds:

- Special Equipment Reserve
- Special Auto
- Special Highway
- Special Machinery
- Prosecuting Attorney Training
- Register of Deeds Technology
- Law Enforcement Body Cam
- County Clerk Technology
- County Treasurer Technology
- CDBG Udall Road Grant
- American Rescue Plan
- Ash Grove Litigation Reserve
- Wind Farm Contribution
- Municipalities Fight Addiction
- CBDG Micro Loan

1. Summary of Significant Accounting Policies, Continued

D. Budgets (continued)

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.

E. Investment Earnings

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Shaw/Elk Road Bond and Interest fund and General fund.

F. Reimbursements

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

G. Property Tax

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

2. Stewardship, Compliance, and Accountability

Budget Violation

K.S.A. 79-2935 states that expenditures, including encumbrances, in any lawfully budgeted fund shall not exceed the adopted budget of expenditures plus any reimbursements (budget credits) of current year expenditures for such fund that budget year. As of December 31, 2024, the funds that exceeded their budget are as follows:

Fund	Amount exceeded budget
Shaw/Elk Road Bond and Interest	2,090,006

3. 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, or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods".

At year-end, the carrying amount of the County’s deposits were $22,818,687. The bank balance was $22,291,639. The difference between the bank and book balances consisted of outstanding checks. The bank balance was secured by a combination of federal depository insurance, letters of credit, and pledged securities.

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.

4. Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2015-Sales Tax Refunding Bonds	2.00%-4.00%	05/27/2015	$ 7,260,000	10/01/2030	$ 370,000	$ -	$ 370,000	$ -	$ 11,100
Series 2021-A Sales Tax Refunding Bonds	2.50%-3.00%	09/01/2021	1,880,000	08/01/2026	1,880,000	-	1,880,000	-	60,339
Series 2021-B Sales Tax Refunding Bonds	.37%-1.05%	09/01/2021	3,560,000	08/01/2025	1,560,000	-	1,560,000	-	6,769
Subtotal General Obligation Bonds					3,810,000	-	3,810,000	-	78,208
Finance Leases									
HVAC Lease Purchase Agreement	1.54%	02/02/2021	1,000,000	02/01/2026	609,324	-	199,923	409,401	9,406
Grader/Tractors/Brush Cutters (87,88,96)	3.75%	01/18/2019	485,008	12/15/2025	150,821	-	74,400	76,421	4,898
Motor Grader #91	2.95%	12/28/2016	240,033	06/28/2025	58,841	-	28,987	29,854	1,377
Motor Grader #94	2.95%	12/28/2016	240,033	03/28/2025	58,841	-	28,987	29,854	1,154
Motor Grader #95-2	1.75%	12/21/2021	246,622	01/30/2026	185,482	-	61,140	124,342	3,312
Motor Grader #97	2.95%	12/28/2016	240,033	09/28/2025	58,871	-	28,987	29,884	1,601
Subtotal Finance Leases					1,122,180	-	422,424	699,756	21,748
Total Contractual Indebtedness					$ 4,932,180	$ -	$ 4,232,424	$ 699,756	$ 99,956

4. Long-Term Debt, Continued

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

	Years						
	2025	2026	2027	2028	2029	2030-2034	Total
Principal							
Finance Leases	$ 431,394	$ 268,362	$ -	$ -	$ -	$ -	$ 699,756
Total Principal	431,394	268,362	-	-	-	-	699,756
Interest							
Finance Leases	12,266	4,299	-	-	-	-	16,565
Total Interest	12,266	4,299	-	-	-	-	16,565
Total Principal & Interest	$ 443,660	$ 272,661	$ -	$ -	$ -	$ -	$ 716,321

4. Long-Term Debt, Continued

Defeased Debt

During 2024, the County defeased certain outstanding general obligation sales tax refunding bonds through the establishment of an irrevocable escrow trust. On December 18, 2024, the County entered into an Escrow Trust Agreement and transferred $2,484,000 to an escrow agent to provide for the payment of principal and interest on the defeased bonds. The funds were used to purchase U.S. Treasury State and Local Government Series (SLGS) securities. The principal and interest on these securities are sufficient to meet all future debt service requirements of the defeased bonds. The bonds defeased include:

- General Obligation Sales Tax Refunding Bonds, Series 2021-A ($1,880,000)
- Taxable General Obligation Sales Tax Refunding Bonds, Series 2021-B ($545,000)

At December 31, 2024, the total amount of defeased debt outstanding was $2,425,000.

5. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority for the year ended December 31, 2024 were as follows:

From	To	Regulatory Authority	Amount
Special Auto	General	KSA 8-145	$ 16,030
Wind Farm Contribution	Special Bridge	Resolution	1,000,000

6. Compensated Absences

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

Years of Eligible Service	Vacation Hours Each Year (prorated monthly)	Maximum Carryover of hours	Monthly Credit	Maximum Payout Upon Separation of Service
< 1.0	40	0	0	0
1.0 to 10.0	80 hours	80 hours	6.67 hours	80 hours
10.0 to 20.0	120 hours	120 hours	10.00 hours	120 hours
20.0+	160 hours	160 hours	13.33 hours	160 hours

6. Compensated Absences, Continued

The County's policy regarding sick pay permits employees to accumulate 8 hours of sick pay per month, up to a maximum of 160 or 320 hours total accumulation depending on which option the employee chooses. The County's policy regarding vacation pay grants employees from 5 to 20 days of vacation per year, depending on years of service. Unused vacation time may be carried over, with varying limits depending on length of service. Policies prohibit payment for vacation time in lieu of time off with the exception of the Sheriff's Department. Upon employment termination, employees are eligible to have their vacation time paid out on their last paycheck if they have been with the County for at least one year. Sick leave benefits will be paid until the County is notified an employee is eligible for other compensation such as KPERS. Upon death or retirement, the employee or beneficiary will be paid for 100% of the accumulated time up to 160 or 320 hour maximum as chosen by the employee.

At the end of each year, county employees may be paid for 100% of unused sick pay for any hours over the employees maximum allowable carryover. Employees of departments which operate 24 hours per day/7 days per week will lose all hours over the maximum allowable to carryover if not requested for purchase. At December 31, 2024, the County's potential liability for accumulated vacation and sick leave was approximately $139,189 and $17,833, respectively. This is not reflected in the financial statement.

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 K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

7. Defined Benefit Pension Plan, Continued

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan for the County were $392,399 for KPERS and $185,634 for KP&F for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $3,293,937 and $1,624,266 for KP&F. 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 within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

8. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance from the prior year.

9. Landfill Closure and Post-Closure Costs

During 1995, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Expenses for monitoring the site over the thirty-year post-closure period have not been estimated but are not expected to have a material impact on the financial statements. Expenses for re-grading and other post-closure costs have not been estimated and are expected to be performed by County employees as needed.

10. Community Development Micro Loan Program

During 2002, the County received a grant from the State Commerce to establish a revolving fund to provide low-interest loans to local business ventures. Earnings from the loans, as well as loan repayments are retained by the County to finance future loans.

A schedule of the loan activity for this program for the year ending December 31, 2024, is presented below:

Loans outstanding January 1, 2024	$ 31,160
Loans advanced	-
Loan principal repaid	-
Loans outstanding December 31, 2024	$ 31,160

11. Subsequent Events

The County has evaluated events and transactions for potential recognition or disclosure through May 19, 2026, which is the date the financial statement was available for issue.

Regulatory Required
Supplementary Information

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 6,521,824	$ -	$ 6,521,824	$ 5,575,262	$ (946,562)
Special Purpose Funds					
Ambulance Sales Tax	4,407,204	-	4,407,204	2,120,000	(2,287,204)
Health Department	563,725	42,814	606,539	606,539	-
Law Enforcement /EMS	3,166,831	-	3,166,831	2,856,546	(310,285)
Road and Bridge	2,471,652	-	2,471,652	2,116,269	(355,383)
Special Alcohol Program	19,346	-	19,346	-	(19,346)
Special Bridge	2,550,471	-	2,550,471	1,990,148	(560,323)
Special Park and Recreation	4,387	-	4,387	-	(4,387)
Emergency Telephone Service	133,880	-	133,880	90,795	(43,085)
Wireless Emergency Telephone Service	21,550	-	21,550	3,228	(18,322)
Bond and Interest Fund					
Shaw/Elk Road Bond and Interest	1,822,552	-	1,822,552	3,912,558	2,090,006

* Funds not required by statute to be budgeted

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 4,087,639	$ 4,220,542	$ (132,903)
Delinquent Tax	6,356	-	6,356
Motor Vehicle Tax	319,104	348,522	(29,418)
Recreational Vehicle Tax	4,136	4,522	(386)
16/20 M Vehicle Tax	-	12,338	(12,338)
Commercial Vehicle Tax	14,345	14,183	162
Watercraft Tax	-	2,364	(2,364)
Local Alcohol Liquor Tax	1,467	1,800	(333)
Countywide Sales Tax	997,421	895,000	102,421
Interest on Delinquent Taxes	119,684	385,670	(265,986)
County Officer Fees	142,555	154,387	(11,832)
Diversion Fees	5,937	41,016	(35,079)
Licenses, Fees, Permits	1,100	1,866	(766)
Transfers in	16,030	80,000	(63,970)
Collections	52,556	-	52,556
LAVTR	-	14,535	(14,535)
Oil, Gas, Mineral Tax	-	13,607	(13,607)
Neighborhood Revitalization Rebate	(77,230)	(72,084)	(5,146)
Interest on Idle Funds	680,420	216,000	464,420
Reimbursed Expenses	80,981	92,800	(11,819)
Total Receipts	6,452,501	$ 6,427,068	$ 25,433

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

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Expenditures			
County Commissioners			
Personnel Services	$ 57,085	$ 63,200	$ (6,115)
Contractual Services	21,117	28,000	(6,883)
Commodities	299	300	(1)
County Commissioners Total	78,501	91,500	(12,999)
County Clerk			
Personnel Services	115,446	119,849	(4,403)
Contractual Services	22,018	14,025	7,993
Commodities	3,004	15,400	(12,396)
County Clerk Total	140,468	149,274	(8,806)
County Treasurer			
Personnel Services	254,761	265,832	(11,071)
Contractual Services	5,387	5,530	(143)
Commodities	10,204	10,225	(21)
County Treasurer Total	270,352	281,587	(11,235)
County Attorney			
Personnel Services	250,208	295,464	(45,256)
Contractual Services	3,328	11,000	(7,672)
Commodities	26,118	15,000	11,118
Capital Outlay	-	9,700	(9,700)
County Attorney Total	279,654	331,164	(51,510)
Register of Deeds			
Personnel Services	130,160	131,539	(1,379)
Contractual Services	3,971	5,800	(1,829)
Commodities	3,628	4,300	(672)
Register of Deeds Total	137,759	141,639	(3,880)
Election			
Personnel Services	49,502	60,798	(11,296)
Contractual Services	115,450	116,150	(700)
Commodities	16,711	16,550	161
Election Total	181,663	193,498	(11,835)

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

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Appraiser/GIS			
Personnel Services	$ 301,312	$ 317,040	$ (15,728)
Contractual Services	14,586	17,029	(2,443)
Commodities	19,092	25,300	(6,208)
Appraiser/GIS Total	334,990	359,369	(24,379)
Unified Court			
Personnel Services	5,958	-	5,958
Contractual Services	459,178	431,646	27,532
Commodities	-	10,000	(10,000)
Capital Outlay	-	11,000	(11,000)
Unified Court Total	465,136	452,646	12,490
Courthouse General			
Contractual Services	744,495	700,000	44,495
Commodities	24,062	48,000	(23,938)
Courthouse General Total	768,557	748,000	20,557
Maintenance			
Personnel Services	73,024	86,740	(13,716)
Contractual Services	50,705	40,120	10,585
Commodities	5,231	7,250	(2,019)
Maintenance Total	128,960	134,110	(5,150)
Human Resources			
Personnel Services	73,709	80,912	(7,203)
Contractual Services	3,014	5,000	(1,986)
Commodities	3,704	3,400	304
Human Resources Total	80,427	89,312	(8,885)
Solid Waste			
Personnel Services	37,754	44,928	(7,174)
Contractual Services	15,888	19,700	(3,812)
Solid Waste Total	53,642	64,628	(10,986)

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

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Over (Under)
Noxious Weed			
Personnel Services	$ -	$ 35,000	$ (35,000)
Contractual Services	-	2,500	(2,500)
Commodities	12,095	50,000	(37,905)
Noxious Weed Total	12,095	87,500	(75,405)
Emergency Preparedness			
Personnel Services	52,580	54,412	(1,832)
Contractual Services	6,045	7,950	(1,905)
Commodities	4,636	9,679	(5,043)
Emergency Preparedness Total	63,261	72,041	(8,780)
Appropriations			
Coroner	67,915	35,000	32,915
Conservation District	22,500	22,500	-
SEKCAP Rural General Public Transportation	16,364	16,364	-
Economic Development - SEK RPC	4,786	4,876	(90)
Intellectual Disabilities - Tri Valley	58,500	58,500	-
Mental Health - SEK Mental Health	98,100	98,100	-
Service to the Elderly - NCAAA	46,350	46,350	-
Service to the Elderly - SEKAA	11,276	11,276	-
HVAC Lease Payment	209,329	209,329	-
Chanute Regional Development Authority	15,000	15,000	-
Martin & Osa Johnson Safari Museum	9,000	9,000	-
Fair Board	12,600	12,600	-
Osage Mission Museum	9,000	9,000	-
Erie Historical Museum	3,500	3,500	-
Memorial Park Cemetery Maintenance	11,698	12,500	(802)
Appropriations Total	595,918	563,895	32,023
Employee Benefits	2,215,436	2,378,661	(163,225)
Reconciliation Discrepencies	(231,557)	-	(231,557)
Cash Forward	-	383,000	(383,000)
Transfers Out	-	-	-
Total Expenditures	5,575,262	$ 6,521,824	$ (946,562)
Receipts Over (Under) Expenditures	877,239		
Unencumbered Cash, Beginning	(296,572)		
Unencumbered Cash, Ending	$ 580,667		

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

Ambulance Sales Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sales Tax	$ 2,617,304	$ 2,700,000	$ (82,696)
Total Receipts	2,617,304	$ 2,700,000	$ (82,696)
Expenditures			
Contractual Services	2,120,000	$ 2,000,000	$ 120,000
Cash Forward	-	2,407,204	(2,407,204)
Total Expenditures	2,120,000	$ 4,407,204	$ (2,287,204)
Receipts Over (Under) Expenditures	497,304		
Unencumbered Cash, Beginning	1,538,753		
Unencumbered Cash, Ending	$ 2,036,057		

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

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 147,970	$ 152,458	$ (4,488)
Delinquent Tax	578	-	578
Motor Vehicle Tax	36,405	36,819	(414)
Recreational Vehicle Tax	472	478	(6)
Commercial Vehicle Tax	1,637	1,498	139
16/20 M Vehicle Tax	-	1,304	(1,304)
Interest on Delinquent Taxes	6,936	-	6,936
Watercraft Tax	-	250	(250)
Reimbursed Expenses	268,527	-	268,527
State Grants	179,803	75,000	104,803
Collections	35,227	90,000	(54,773)
Neighborhood Revitalization	(3,775)	(4,674)	899
Total Receipts	673,780	$ 353,133	$ 320,647
Expenditures			
Personnel Services	385,571	$ 390,437	$ (4,866)
Commodities	17,951	74,014	(56,063)
Contractual Services	203,017	94,600	108,417
Cash Forward	-	4,674	(4,674)
Adjustment for Qualifying Budget Credit	-	42,814	(42,814)
Total Expenditures	606,539	$ 606,539	$ -
Receipts Over (Under) Expenditures	67,241		
Unencumbered Cash, Beginning	444,744		
Unencumbered Cash, Ending	$ 511,985		

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

Law Enforcement / EMS
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 1,978,506	$ 2,035,421	$ (56,915)
Delinquent Tax	4,720	30,000	(25,280)
Motor Vehicle Tax	291,021	294,261	(3,240)
Recreational Vehicle Tax	3,772	3,818	(46)
Commercial Vehicle Tax	13,082	11,975	1,107
16/20 M Vehicle Tax	-	10,418	(10,418)
Interest on Delinquent Taxes	71,630	-	71,630
Watercraft Tax	-	1,996	(1,996)
Miscellaneous	1,000	-	1,000
Reimbursed Expenses	92,836	62,000	30,836
Neighborhood Revitalization	(50,393)	(51,953)	1,560
Total Receipts	2,406,174	$ 2,397,936	$ 8,238
Expenditures			
Sheriff			
Personnel Services	941,806	$ 1,041,525	$ (99,719)
Contractual Services	219,700	28,050	191,650
Commodities	150,232	141,000	9,232
Sheriff Total	1,311,738	1,210,575	101,163
Security			
Contractual Services	-	58,492	(58,492)
Security Total	-	58,492	(58,492)
Jail			
Personnel Services	562,916	693,639	(130,723)
Commodities	238,959	248,800	(9,841)
Contractual Services	131,944	192,420	(60,476)
Jail Total	933,819	1,134,859	(201,040)
Juvenile Detention			
Contractual Services	82,156	89,124	(6,968)
Juvenile Detention Total	82,156	89,124	(6,968)
Dispatch			
Personnel Services	508,269	546,231	(37,962)
Commodities	-	11,650	(11,650)
Contractual Services	20,564	15,900	4,664
Dispatch Total	528,833	573,781	(44,948)
Cash Forward	-	100,000	(100,000)
Total Expenditures	2,856,546	$ 3,166,831	$ (310,285)
Receipts Over (Under) Expenditures	(450,372)		
Unencumbered Cash, Beginning	921,306		
Unencumbered Cash, Ending	$ 470,934		

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

Road and Bridge
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 890,128	$ 913,650	$ (23,522)
Delinquent Tax	2,920	25,000	(22,080)
Motor Vehicle Tax	173,653	175,596	(1,943)
Recreational Vehicle Tax	2,251	2,278	(27)
Commercial Vehicle Tax	7,806	7,146	660
Interest on Delinquent Taxes	44,499	-	44,499
Reimbursed Expenses	136,970	-	136,970
Equalization and Adjustment	657,790	548,594	109,196
16/20 M Vehicle Tax	-	6,217	(6,217)
Watercraft Tax	-	1,191	(1,191)
Neighborhood Revitalization	(22,621)	(45,085)	22,464
Total Receipts	1,893,396	$ 1,634,587	$ 258,809
Expenditures			
Road			
Personnel Services	1,072,695	$ 717,106	$ 355,589
Commodities	-	708,804	(708,804)
Contractual Services	1,043,574	423,150	620,424
Road Total	2,116,269	1,849,060	267,209
Shop			
Personnel Services	-	137,280	(137,280)
Shop Total	-	137,280	(137,280)
Office			
Personnel Services	-	60,632	(60,632)
Office Total	-	60,632	(60,632)
Quarry			
Personnel Services	-	69,680	(69,680)
Commodities	-	55,000	(55,000)
Quarry Total	-	124,680	(124,680)
Cash Forward	-	300,000	(300,000)
Total Expenditures	2,116,269	$ 2,471,652	$ (355,383)
Receipts Over (Under) Expenditures	(222,873)		
Unencumbered Cash, Beginning	622,947		
Unencumbered Cash, Ending	$ 400,074		

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

Special Alcohol Program
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Liquor Tax	$ 12,520	$ 12,760	$ (240)
Total Receipts	12,520	$ 12,760	$ (240)
Expenditures			
Contractual Services	-	$ 19,346	$ (19,346)
Total Expenditures	-	$ 19,346	$ (19,346)
Receipts Over (Under) Expenditures	12,520		
Unencumbered Cash, Beginning	19,954		
Unencumbered Cash, Ending	$ 32,474		

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

Special Bridge
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer in	$ 1,000,000	$ 2,000,000	$ (1,000,000)
Reimbursed Expenses	958,033	-	958,033
Interest on Delinquent Taxes	30	-	30
Total Receipts	1,958,063	$ 2,000,000	$ (41,937)
Expenditures			
Capital Outlay	1,990,148	$ 2,550,471	$ (560,323)
Total Expenditures	1,990,148	$ 2,550,471	$ (560,323)
Receipts Over (Under) Expenditures	(32,085)		
Unencumbered Cash, Beginning	456,109		
Unencumbered Cash, Ending	$ 424,024		

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

Special Park and Recreation
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Liquor Tax	$ 1,467	$ 2,100	$ (633)
Total Receipts	1,467	$ 2,100	$ (633)
Expenditures			
Contractual Services	-	$ 4,387	$ (4,387)
Total Expenditures	-	$ 4,387	$ (4,387)
Receipts Over (Under) Expenditures	1,467		
Unencumbered Cash, Beginning	4,114		
Unencumbered Cash, Ending	$ 5,581		

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

Special Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Capital Outlay	261,473
Total Expenditures	261,473
Receipts Over (Under) Expenditures	(261,473)
Unencumbered Cash, Beginning	390,214
Unencumbered Cash, Ending	$ 128,741

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

Special Auto
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Motor Vehicle Tax	$ 120,515
Total Receipts	120,515
Expenditures	
Transfers Out	16,030
Personnel Services	11,147
Total Expenditures	27,177
Receipts Over (Under) Expenditures	93,338
Unencumbered Cash, Beginning	16,030
Unencumbered Cash, Ending	$ 109,368

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

Special Highway
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Contractual	207,245
Total Expenditures	207,245
Receipts Over (Under) Expenditures	(207,245)
Unencumbered Cash, Beginning	242,790
Unencumbered Cash, Ending	$ 35,545

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

Special Machinery
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Contractual	88,793
Total Expenditures	88,793
Receipts Over (Under) Expenditures	(88,793)
Unencumbered Cash, Beginning	166,188
Unencumbered Cash, Ending	$ 77,395

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

Prosecuting Attorney Training
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Collections	$ 1,449
Total Receipts	1,449
Expenditures	
Contractual Services	154
Total Expenditures	154
Receipts Over (Under) Expenditures	1,295
Unencumbered Cash, Beginning	25,055
Unencumbered Cash, Ending	$ 26,350

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

Register of Deeds Technology
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Fees	$ 14,637
Total Receipts	14,637
Expenditures	
Commodities	29,704
Total Expenditures	29,704
Receipts Over (Under) Expenditures	(15,067)
Unencumbered Cash, Beginning	73,652
Unencumbered Cash, Ending	$ 58,585

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

Law Enforcement Body Cam
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	5,730
Unencumbered Cash, Ending	$ 5,730

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

County Clerk Technology
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Collections	$ 3,659
Total Receipts	3,659
Expenditures	
Commodities	-
Total Expenditures	-
Receipts Over (Under) Expenditures	3,659
Unencumbered Cash, Beginning	30,745
Unencumbered Cash, Ending	$ 34,404

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

County Treasurer Technology
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Commodities	2,666
Total Expenditures	2,666
Receipts Over (Under) Expenditures	(2,666)
Unencumbered Cash, Beginning	15,930
Unencumbered Cash, Ending	$ 13,264

CBDG Udall Road Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	11,040
Unencumbered Cash, Ending	$ 11,040

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

American Rescue Plan
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Federal Grants	$ -
Total Receipts	-
Expenditures	
Capital Outlay	3,400
Contractual Services	222,316
Total Expenditures	225,716
Receipts Over (Under) Expenditures	(225,716)
Unencumbered Cash, Beginning	810,239
Unencumbered Cash, Ending	$ 584,523

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

Ash Grove Litigation Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Transfers In	$ -
Total Receipts	-
Expenditures	
Transfers Out	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	252,226
Unencumbered Cash, Ending	$ 252,226

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

Wind Farm Contribution
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Interest Income	$ 32,180
Fees - Other	1,000,000
Total Receipts	1,032,180
Expenditures	
Contractual Services	461,469
Transfer Out	1,000,000
Total Expenditures	1,461,469
Receipts Over (Under) Expenditures	(429,289)
Unencumbered Cash, Beginning	2,840,642
Unencumbered Cash, Ending	$ 2,411,353

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

Emergency Telephone Service
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Reimbursements	$ 19,481	$ -	$ 19,481
Emergency Telephone Tax	54,258	60,000	(5,742)
Total Receipts	73,739	$ 60,000	$ (5,742)
Expenditures			
Contractual Services	86,257	$ 75,000	$ 11,257
Commodities	4,538	10,000	(5,462)
Cash Forward	-	48,880	(48,880)
Total Expenditures	90,795	$ 133,880	$ (43,085)
Receipts Over (Under) Expenditures	(17,056)		
Unencumbered Cash, Beginning	66,778		
Unencumbered Cash, Ending	$ 49,722		

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

Wireless Emergency Telephone Service
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Collections	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Contractual Services	3,228	$ 21,550	$ (18,322)
Total Expenditures	3,228	$ 21,550	$ (18,322)
Receipts Over (Under) Expenditures	(3,228)		
Unencumbered Cash, Beginning	48,322		
Unencumbered Cash, Ending	$ 45,094		

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

Municipalities Fight Addiction
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Miscellaneous	$ 45,164
Total Receipts	45,164
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	45,164
Unencumbered Cash, Beginning	43,030
Unencumbered Cash, Ending	$ 88,194

Shaw/Elk Road Bond and Interest
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Local Sales Tax	$ 1,744,870	$ -	$ 1,744,870
Interest on Idle Funds	22,120	-	22,120
Total Receipts	1,766,990	$ -	$ 1,766,990
Expenditures			
Bonds - Principal	3,810,000	$ 182,232	$ 3,627,768
Bonds - Interest	78,208	126,881	(48,673)
Bonds - Defeasance	24,350	-	24,350
Cash Forward	-	1,513,439	(1,513,439)
Total Expenditures	3,912,558	$ 1,822,552	$ 2,090,006
Receipts Over (Under) Expenditures	(2,145,568)		
Unencumbered Cash, Beginning	2,348,202		
Unencumbered Cash, Ending	$ 202,634		

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

CBDG Micro Loan
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Actual
Receipts	
Collections	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	5,276
Unencumbered Cash, Ending	$ 5,276

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

Summary of Receipts and Disbursements – Agency Funds
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 15,540,915	$ 20,048,894	$ 24,845,693	$ 10,744,116
Delinquent Tex	90,844	51,447	48,614	93,677
Motor Vehicle Tax	636,104	2,807,580	2,819,105	624,579
Recreational Vehicle Tax	8,857	35,677	36,236	8,298
Commercial Vehicle Tax	28,807	129,179	129,103	28,883
Severance Tax	13,882	1,354	-	15,236
Refund Warrants	(1,940)	-	(1,940)	-
Judicial Tax Sale	92,252	-	-	92,252
County Redemptions	924,214	968,826	944,596	948,444
Rental MV Excise Tax	-	320	-	320
Southwind Extensions District #10	39	257,972	257,972	39
Total Distributable Funds	17,333,974	24,301,249	29,079,379	12,555,844
State Funds:				
Educational Building	-	245,891	245,891	-
Institutional Building	-	11,349	11,349	-
State General	-	-	-	-
Total State Funds	-	257,240	257,240	-
Subdivision Funds:				
School Districts	-	16,650,852	16,650,877	(25)
Townships	-	318,510	318,510	-
Cities	-	1,889,047	1,887,519	1,528
Cemeteries	(1,089)	197,370	197,370	(1,089)
SEK Library System	-	111,599	111,599	-
Levees	288,077	301,820	209,203	380,694
Watershed Districts	102,852	98,492	65,574	135,770
Total Subdivision Funds	389,840	19,567,690	19,440,652	516,878

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

Summary of Receipts and Disbursements – Agency Funds
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Payroll Clearing	$ 6,301	$ 1,522,511	$ 1,593,926	$ (65,114)
Motor Vehicle Licenses	(3,402)	875,928	871,927	599
Motor Vehicle Royalties	(2,484)	16,790	18,515	(4,209)
MVE 1 Inspection Fees	335	2,360	4,575	(1,880)
Kansas Highway Patrol Staff	(363)	35,448	35,448	(363)
Law Enforcement Training Center	832	22,155	22,080	907
Salvage Inspection Fees	(235)	2,100	2,365	(500)
Park Permits	(65)	10,275	10,670	(460)
Secretary of State Fees	120	-	-	120
Cereal Malt Benverage Licenses	125	25	25	125
Heritage Trust	1,569	7,318	7,087	1,800
Unclaimed Money	9,366	-	-	9,366
Sales Tax	82,239	1,279,139	1,282,651	78,727
State Election Fees	820	5,845	500	6,165
Special Stray	804	-	-	804
Treasurer's Holding	97,952	9,970	522	107,400
Special Law Enforcement Trust	25,626	802	-	26,428
Prosecuting Attorney Collection Trust	5,531	90	-	5,621
Jail - Surplus Account	51,631	2,777	13,138	41,270
Law Library	24,875	9,392	14,826	19,441
Attorney's Office	197,272	-	-	197,272
Law Enforcement Buy Back	35,266	-	-	35,266
Chanute District Court	5,123	32,613	32,874	4,862
Erie District Court	1,756	91,295	91,295	1,756
Sheriff's Office	4,539	148,996	148,069	5,466
Inmate No. 1	81,179	13,409	601	93,987
Inmate No. 2	72,308	96,656	106,731	62,233
Clerk of District Court Fee	7,095	16,416	108	23,403
Total Other Funds	706,115	4,202,310	4,257,933	650,492
Total	$ 18,429,929	$ 48,328,489	$ 53,035,204	$ 13,723,214

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