LINN COUNTY, KANSAS

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended December 31, 2024

Linn County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Linn County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Linn 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 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), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 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 opinion. 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, we:

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and 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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Linn County, Kansas, as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated November 15, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the 2023 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 17, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
December 17, 2025

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 5,935,726	9,947,657	10,027,072	5,856,311	157,653	6,013,964
Special Purpose:						
Appraiser's Cost	(5,958)	439,529	407,725	25,846	9,519	35,365
Community Policing	1,053			1,053		1,053
Economic Development Grant	63,044	2,500		65,544		65,544
Employee Benefits	286,981	3,487,610	3,495,508	279,083	62,344	341,427
Fair Association	905	126,735	126,500	1,140		1,140
Health	358,149	474,909	462,900	370,158	6,434	376,592
Health Capital Outlay	20,000			20,000		20,000
Linn County 911	249		249			
Reappraisal	27,290	10,619		37,909		37,909
Road and Bridge	690,994	4,300,994	3,933,998	1,057,990	28,112	1,086,102
Rural Fire District No. 1	173,586	521,393	530,176	164,803	2,857	167,660
Service Program for the Elderly	111,678	193,913	173,808	131,783	1,180	132,963
Special Alcohol Program	3,684	3,991	4,500	3,175		3,175
Special Park and Recreation	1,914	2,290	2,200	2,004		2,004
Special Road and Bridge	1,242,779	573,872	289,242	1,527,409		1,527,409
Special Equipment Reserve	892,970	449,155	204,983	1,137,142		1,137,142
Special Noxious Weed	57,528	40,000	32,909	64,619		64,619
Special Machinery	1,428,672	250,000	27,562	1,651,110		1,651,110
Special Rural Fire Equipment	760,084	125,000	283,979	601,105		601,105
Special Vehicle	582			582		582
Sewer District No 1	98,430	10,580	6,103	102,907		102,907
911 Phone Tax	236,732	79,808	99,812	216,728		216,728
Special Auto	558	109,237	107,194	2,601		2,601
Prosecuting Attorney Training	6,596	559	243	6,912		6,912
Special Law Enforcement Trust	73,498	9,862	13,754	69,606		69,606
Sheriff Special Forfeiture Trust	4,110			4,110		4,110
Register of Deeds Technology	13,480	18,220	1,620	30,080		30,080
County Clerk Technology	16,280	4,505	1,808	18,977		18,977
County Treasurer Technology	816	4,505		5,321		5,321
Special Prosecutor's Trust	8,084			8,084		8,084
D.A.R.E. Grant	1,406			1,406		1,406
American Rescue Plan	829,130	50,013	322,598	556,545	11,307	567,852
Bond and Interest:						
Jail Bond and Interest	1,764,557	1,387,747	1,353,057	1,799,247		1,799,247
Trusts:						
LEPP Grant	892			892		892
Employee Benefit Trust	53,599	2,541,015	2,344,072	250,542		250,542
Total Primary Government (1)	15,160,078	25,166,218	24,253,572	16,072,724	279,406	16,352,130

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

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Composition of Cash:						
Cash and Cash Items on Hand						8,277
Certificates of Deposit						14,185,100
Demand Deposits						5,423,573
IntraFi Cash Service						15,054,883
Less: Agency Funds						(18,319,703)
Total Primary Government (1)						16,352,130

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Linn County, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The County is a municipal corporation governed by an elected three-member Board of County Commissioners. This financial statement presents Linn County, Kansas, as a primary government only. The County has waived the application of generally accepted accounting principles and, as such, has not included any related municipal entities in this financial statement.

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 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 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 Kansas Municipal Audit and Accounting Guide 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.

Basis of Presentation

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.

The following Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2024:

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

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

Bond and Interest Funds – 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 entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. 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 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time County employees are members of the Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plan. The County's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise 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 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 notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing for the year ending December 31, 2024.

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 the year ended December 31, 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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds of the County:

Community Policing Fund	Prosecuting Attorney Training Fund
Economic Development Grant Fund	Special Law Enforcement Trust Fund
Health Capital Outlay Fund	Special Sheriff Forfeiture Trust Fund
Special Equipment Reserve Fund	Register of Deeds Technology Fund
Special Machinery Fund	County Clerk Technology Fund
Special Rural Fire Equipment Fund	County Treasurer Technology Fund
Special Vehicle Fund	Special Prosecutor's Trust Fund
Special Auto Fund	American Rescue Plan Fund

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.

Note 2 Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of 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. The County had no investments at December 31, 2024 and held no investments throughout the year.

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 not designated any peak periods.

At December 31, 2024, the carrying amount of the County's deposits was $34,663,556 and the bank balance was $35,217,282. Of the bank balance, $16,240,194 was covered by federal depository insurance and the remaining $18,977,088 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 Long-term Debt

Changes in Long-Term Debt

Changes in the County's outstanding long-term debt, for the year ending December 31, 2024 were as follows:

Issue	Interest Rate	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									
Jail Sales Tax G.O. Bonds	3.0-5.0%	6/12/2019	$ 17,315,000	7/01/2050	12,765,000		270,000	12,495,000	440,669
Jail Sales Tax G.O. Refunding Bonds	4.75-5.70%	12/13/2023	3,800,000	7/01/2034	3,800,000		315,000	3,485,000	189,207
Total Contractual Indebtedness					16,565,000	-	585,000	15,980,000	629,876

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

	General Obligation Bonds	
	Principal	Interest
2025	$ 545,000	1,135,696
2026	575,000	1,137,375
2027	610,000	1,143,114
2028	645,000	1,147,428
2029	680,000	1,150,115
2030-2034	3,980,000	5,824,026
2035-2039	2,350,000	3,559,094
2040-2044	2,720,000	3,545,881
2045-2049	3,175,000	3,543,047
2050	700,000	711,375
Total	15,980,000	22,897,151

General Obligation Sales Tax Refunding Bonds

On December 13, 2023, the County issued $3,800,000 in General Obligation Sales Tax Refunding Bonds. The proceeds of this issue were placed into a trust account with Security Bank of Kansas City. The Trustee will pay interest and principal payments on the $3,605,000 in refunded bonds, as they become due, until they can be called and retired in full on July 1, 2029.

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Special Road and Bridge Fund	Resolution	$ 500,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	250,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	K.S.A. 19-3612c	125,000
General Fund	American Rescue Plan Fund	See note below	50,000
General Fund	Special Equipment Reserve Fund	K.S.A. 19-119	386,285
General Fund	Special Noxious Weed Fund	K.S.A. 2-1318	40,000

Note: The transfer from General Fund to the American Rescue Plan Fund was to correct a prior year receipting error

Note 5 Other Long-Term Obligations from Operations

Compensated Absences

All regular full-time employees are eligible for vacation benefits. Vacation time accumulates in the accordance with the following schedule. No vacation maybe used until employee reaches the 1st anniversary date. A maximum of 10 vacation days may be accumulated and carried to the next year. Unused vacation benefits are paid to employee when employment with the County terminates.

Years of Consecutive Employment	Days per Month
Before 1 year	.420
1-10 years	.833
After 10 years	1.250

All full-time and part-time employees are also eligible for sick leave benefits. Sick time accumulates at rate of one day per month. Part-time employees accrue time in proportion to the percentage of time worked. A maximum of 50 sick leave days may accumulated. Upon death or retirement, unused sick leave is paid at a rate of 25% of the employee's final rate up to a maximum of 50 days.

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 S. 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. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 9.26% for KPERS. Contributions to the pension plan from the County were $1,030,912 for KPERS 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 $5,732,297. 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.

Employee Benefit Health Insurance Trust Fund

The County has established the Employee Benefit Health Insurance Trust fund. This fund is used to provide health insurance coverage to County employees and is funded by payroll withholdings from County employees and funds from the Employee Benefit Fund of the County.

Under this program, payroll withholdings and benefits are paid into a trust fund. The County has contracted with an insurance company to provide for payment of medical claims and overall administration of this program. Employee medical claims up to $75,000 per employee per year are sent directly to the insurance company and are paid by them from this trust fund.

Claims over $75,000 per employee are covered by special reinsurance purchased by the insurance company to cover these claims. The amount of health insurance premium charged to the employees is determined annually and is set in such an amount that all medical claims can be paid.

At the end of each year, the insurance company reviews the claim history and adjusts the amount of monthly payment needed. Any change needed is spread over the next three years, whether that change is an increase or decrease.

No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of December 31, 2024 is not available.

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 7 Federally Assisted Programs – Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 8 Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County’s legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Note 9 Subsequent Events

The County has evaluated subsequent events through December 17, 2025, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

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

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 13,583,296	350,824	13,934,120	10,027,072	(3,907,048)
Special Purpose:					
Appraiser's Cost	434,670	50	434,720	407,725	(26,995)
Employee Benefits	4,477,800		4,477,800	3,495,508	(982,292)
Fair Association	128,000		128,000	126,500	(1,500)
Health	502,411	77,081	579,492	462,900	(116,592)
Health Capital Outlay	20,000		20,000		(20,000)
Linn County 911	249		249	249	
Reappraisal	27,290		27,290		(27,290)
Road and Bridge	4,624,895	10,728	4,635,623	3,933,998	(701,625)
Rural Fire District No. 1	632,975	1,743	634,718	530,176	(104,542)
Service Program for the Elderly	241,980	38,716	280,696	173,808	(106,888)
Special Alcohol Program	4,500		4,500	4,500	
Special Park and Recreation	2,200		2,200	2,200	
Sewer District No 1	95,500		95,500	6,103	(89,397)
911 Phone Tax	215,000	249	215,249	99,812	(115,437)
D.A.R.E. Grant	1,406		1,406		(1,406)
Bond and Interest:					
Jail Bond and Interest	1,510,157		1,510,157	1,353,057	(157,100)
Totals	26,502,329	479,391	26,981,720	20,623,608	(6,358,112)

Linn County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 6,552,594	5,937,417	6,002,003	(64,586)
Motor Vehicle Tax	298,584	289,371	246,182	43,189
Recreational Vehicle Tax	13,547	13,177	10,117	3,060
Delinquent Tax	77,737	92,319		92,319
16/20 M Truck Tax	17,552	18,799	17,117	1,682
Commercial Vehicle Fees	17,487	14,694	15,197	(503)
In Lieu of Tax		11,444		11,444
Mineral Production Tax	417	212		212
Watercraft Tax	5,531	7,470	5,182	2,288
Interest on Tax	94,997	107,726	75,000	32,726
Total Taxes	7,078,446	6,492,629	6,370,798	121,831
Intergovernmental				
Federal Financial Assistance		161,982		161,982
State Grant	11,655		3,000	(3,000)
Local Alcoholic Liquor Tax	2,104	2,677	1,569	1,108
Total Intergovernmental	13,759	164,659	4,569	160,090
Licenses, Fees, and Permits				
Officer Fees	227,666	219,955	198,125	21,830
Service Fees	187,398	225,283	135,000	90,283
Mapping Fees	1,032	1,162	1,000	162
Park User Fees	285,146	297,528	250,000	47,528
Sanitation Permits	10,621	9,565	10,000	(435)
Total Licenses, Fees, and Permits	711,863	753,493	594,125	159,368
Use of Money and Property				
Interest on Investments	317,961	698,895	386,082	312,813
Rent	1,950	1,825	1,000	825
Land Rent	26,478	30,815	16,000	14,815
Marina Sales	23,071	21,556	18,000	3,556
Prisoner Board	1,008,773	1,474,149	900,000	574,149
Total Use of Money and Property	1,378,233	2,227,240	1,321,082	906,158
Transfers				
Operating Transfers In	647			
Miscellaneous				
Sale of Surplus Property	56,720	9,425		9,425
Sale of Fuel	6,734			
Reimbursed Expense	146,475	237,342	45,500	191,842
SRO Reimbursement	63,500	60,000	72,000	(12,000)
Other	22,402	2,869	8,000	(5,131)
Total Miscellaneous	295,831	309,636	125,500	184,136
Total Cash Receipts	9,478,779	9,947,657	8,416,074	1,531,583
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	79,874	86,129	84,900	1,229
Contractual Services	3,408	4,306	4,850	(544)
Commodities	2,113	99	600	(501)
Total County Commission	85,395	90,534	90,350	184
County Clerk				
Personal Services	144,361	162,672	159,450	3,222
Contractual Services	7,308	10,313	10,500	(187)
Commodities	1,895	4,780	4,500	280
Capital Outlay			500	(500)
Total County Clerk	153,564	177,765	174,950	2,815

Linn County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
County Treasurer				
Personal Services	$ 175,915	231,709	219,400	12,309
Contractual Services	45,376	25,196	45,145	(19,949)
Commodities	10,602	18,178	10,905	7,273
Capital Outlay	7,000	9,629		9,629
Total County Treasurer	238,893	284,712	275,450	9,262
County Attorney				
Personal Services	320,075	338,178	345,360	(7,182)
Contractual Services	60,738	32,024	30,000	2,024
Commodities	4,589	5,420	4,500	920
Capital Outlay	1,432		8,500	(8,500)
Total County Attorney	386,834	375,622	388,360	(12,738)
Register of Deeds				
Personal Services	125,518	133,836	134,570	(734)
Contractual Services	10,929	4,589	11,000	(6,411)
Commodities	2,841	1,582	1,500	82
Capital Outlay			8,900	(8,900)
Total Register of Deeds	139,288	140,007	155,970	(15,963)
District Court				
Contractual Services	165,213	178,616	170,300	8,316
Commodities	16,734	10,162	15,000	(4,838)
Capital Outlay	9,546	120	10,000	(9,880)
Operating Transfers Out		5,000		5,000
Total District Court	191,493	193,898	195,300	(1,402)
Courthouse General				
Personal Services	43,203	41,854	51,010	(9,156)
Contractual Services	343,819	421,748	383,500	38,248
Commodities	34,174	39,037	40,620	(1,583)
Capital Outlay	6,878	17,731	15,000	2,731
Total Courthouse General	428,074	520,370	490,130	30,240
County Counselor				
Personal Services	99,628	19,549	101,660	(82,111)
Contractual Services	98,014	56,879	76,500	(19,621)
Commodities	623			
Total County Counselor	198,265	76,428	178,160	(101,732)
Information Technologies				
Personal Services	128,960	133,767	138,000	(4,233)
Contractual Services	10,041	17,945	12,800	5,145
Commodities	7,242	14,283	10,000	4,283
Capital Outlay	872		41,000	(41,000)
Operating Transfers Out		35,000		35,000
Total Information Technologies	147,115	200,995	201,800	(805)
Election				
Personal Services	30,896	37,294	31,350	5,944
Contractual Services	23,430	48,712	63,150	(14,438)
Commodities	1,471	18,700	22,500	(3,800)
Capital Outlay		146	11,000	(10,854)
Operating Transfers Out	35,000	15,000		15,000
Total Election	90,797	119,852	128,000	(8,148)
Custodian				
Personal Services	111,417	117,286	134,520	(17,234)
Contractual Services	2,985	1,825	2,000	(175)
Commodities	10,077	7,933	12,000	(4,067)
Capital Outlay			10,000	(10,000)
Operating Transfers Out	10,000	25,000		25,000
Total Custodian	134,479	152,044	158,520	(6,476)

Linn County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Contingency Expenses				
Personal Services	$ 20,324	2,694	150,000	(147,306)
Contractual Services	252,780	421,621	1,210,261	(788,640)
Commodities		35,675	1,000	34,675
Capital Outlay	88,084	42,112	1,000,000	(957,888)
Operating Transfers Out	9,000	126,285		126,285
Total Contingency Expenses	370,188	628,387	2,361,261	(1,732,874)
Special Building				
Personal Services	2,490	2,145		2,145
Contractual Services	5,916	1,173	45,000	(43,827)
Commodities	3,061	238	10,000	(9,762)
Capital Outlay	2,177	54,784	100,000	(45,216)
Total Special Building	13,644	58,340	155,000	(96,660)
Planning and Zoning				
Personal Services	46,490	50,179	56,800	(6,621)
Contractual Services	31,960	10,210	20,000	(9,790)
Commodities	2,873	2,534	3,500	(966)
Capital Outlay	4,823		10,000	(10,000)
Total Planning and Zoning	86,146	62,923	90,300	(27,377)
Mapping				
Personal Services	111,389	138,751	122,457	16,294
Contractual Services	32,912	12,735	37,600	(24,865)
Commodities	1,202	3,500	4,000	(500)
Capital Outlay		1,825	4,500	(2,675)
Operating Transfers Out	10,000			
Total Mapping	155,503	156,811	168,557	(11,746)
Economic Development				
Personal Services	63,924	51,487	66,715	(15,228)
Contractual Services	28,163	18,166	27,200	(9,034)
Commodities	1,371	431	5,000	(4,569)
Capital Outlay	3,163		18,000	(18,000)
Operating Transfers Out	10,000	30,000		30,000
Total Economic Development	106,621	100,084	116,915	(16,831)
Capital Outlay				
Capital Outlay	190,236		1,300,000	(1,300,000)
Total General Government	3,116,535	3,338,772	6,629,023	(3,290,251)
Public Works				
Airport				
Contractual Services	7,187	10,199	9,000	1,199
Commodities	265		1,000	(1,000)
Operating Transfers Out	50,000			
Total Airport	57,452	10,199	10,000	199
Noxious Weed				
Personal Services	88,223	94,140	96,470	(2,330)
Contractual Services	11,423	12,470	20,500	(8,030)
Commodities	59,123	41,817	70,500	(28,683)
Operating Transfers Out	5,000	40,000	5,000	35,000
Total Noxious Weed	163,769	188,427	192,470	(4,043)
Total Public Works	221,221	198,626	202,470	(3,844)
Public Safety				
Sheriff				
Personal Services	2,212,133	2,522,906	2,741,180	(218,274)
Contractual Services	385,448	453,827	495,817	(41,990)
Commodities	398,375	429,534	591,800	(162,266)
Capital Outlay	144,489	438,608	146,000	292,608
Grant Funds Returned		13,702		13,702
Total Sheriff	3,140,445	3,858,577	3,974,797	(116,220)

Linn County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Juvenile Detention				
Contractual Services	$ 53,537	62,518	62,892	(374)
Ambulance Service				
Contractual Services	903,968	1,110,913	1,112,700	(1,787)
Commodities	881	606	6,300	(5,694)
Total Ambulance Service	904,849	1,111,519	1,119,000	(7,481)
EMS				
Contractual Services			6,000	(6,000)
Commodities			4,000	(4,000)
Capital Outlay			2,000	(2,000)
Total EMS			12,000	(12,000)
Emergency Preparedness				
Personal Services	76,527	80,426	82,094	(1,668)
Contractual Services	16,730	28,079	29,650	(1,571)
Commodities	10,962	15,742	25,000	(9,258)
Capital Outlay	10,000		19,500	(19,500)
Total Emergency Preparedness	114,219	124,247	156,244	(31,997)
Total Public Safety	4,213,050	5,156,861	5,324,933	(168,072)
Health				
Commodities		328		328
Intellectual Disability				
Contractual Services	80,099	59,000	59,000	
Mental Health				
Contractual Services	115,718	68,000	68,000	
Total Health	195,817	127,328	127,000	328
Agriculture				
Agricultural Appropriations				
Contractual Services	43,000	43,000	43,000	
Fair				
Contractual Services	15,000	15,000	23,000	(8,000)
4H				
Contractual Services	14,156	18,001	15,000	3,001
Commodities	2,622	2,502	11,000	(8,498)
Capital Outlay	2,551	6,938	3,000	3,938
Total 4H	19,329	27,441	29,000	(1,559)
Fair Building				
Contractual Services	3,000	3,000		3,000
Total Agriculture	80,329	88,441	95,000	(6,559)
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	40,000	40,000	40,000	
Park				
Personal Services	125,345	127,778	166,750	(38,972)
Contractual Services	95,730	97,113	137,000	(39,887)
Commodities	45,330	45,476	57,000	(11,524)
Capital Outlay	6,484	9,297	50,000	(40,703)
Operating Transfers Out	35,000	50,000		50,000
Total Park	307,889	329,664	410,750	(81,086)
Total Culture and Recreation	347,889	369,664	450,750	(81,086)
Sanitation				
Solid Waste				
Personal Services	206,215	218,499	233,520	(15,021)
Contractual Services	235,123	232,030	335,000	(102,970)
Commodities	105,571	139,601	125,600	14,001
Capital Outlay	37,160	7,250	60,000	(52,750)
Operating Transfers Out	70,000	100,000		100,000
Total Solid Waste	654,069	697,380	754,120	(56,740)

Linn County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Transfers				
Operating Transfers Out	$	50,000		50,000
Budget Credit			350,824	(350,824)
Total Expenditures and Transfers	8,828,910	10,027,072	13,934,120	(3,907,048)
Receipts Over (Under) Expenditures and Transfers	649,869	(79,415)		
Unencumbered Cash, Beginning	5,285,857	5,935,726		
Unencumbered Cash, Ending	5,935,726	5,856,311		

Linn County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 335,884	413,082	417,516	(4,434)
Motor Vehicle Tax	15,012	14,786	12,622	2,164
Recreational Vehicle Tax	682	674	519	155
Delinquent Tax	3,802	4,917		4,917
16/20 M Truck Tax	860	952	878	74
Commercial Vehicle Fees	882	753	779	(26)
In Lieu of Tax		623		623
Watercraft Tax	280	383	266	117
Total Taxes	357,402	436,170	432,580	3,590
Miscellaneous				
Sale of Surplus Property	3,600			
Reimbursed Expense	53	50		50
Other	3,815	3,309	1,650	1,659
Total Miscellaneous	7,468	3,359	1,650	1,709
Total Cash Receipts	364,870	439,529	434,230	5,299
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	332,741	349,015	377,670	(28,655)
Contractual Services	39,702	43,561	40,000	3,561
Commodities	8,719	10,865	10,000	865
Capital Outlay	2,462	4,284	7,000	(2,716)
Total Appraiser	383,624	407,725	434,670	(26,945)
Budget Credit			50	(50)
Total Expenditures and Transfers	383,624	407,725	434,720	(26,995)
Receipts Over (Under) Expenditures and Transfers	(18,754)	31,804		
Unencumbered Cash, Beginning	12,796	(5,958)		
Unencumbered Cash, Ending	(5,958)	25,846		

Linn County, Kansas
Community Policing Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	1,053	1,053
Unencumbered Cash, Ending	1,053	1,053

Linn County, Kansas
Economic Development Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$ 40,635	
Miscellaneous		
Other		2,500
Total Cash Receipts	40,635	2,500
Expenditures and Transfers		
General Government		
Contractual Services	1,669	
Total Expenditures and Transfers	1,669	
Receipts Over (Under) Expenditures and Transfers	38,966	2,500
Unencumbered Cash, Beginning	24,078	63,044
Unencumbered Cash, Ending	63,044	65,544

Linn County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,365,457	3,233,744	3,268,810	(35,066)
Motor Vehicle Tax	123,382	139,217	126,419	12,798
Recreational Vehicle Tax	5,532	6,426	5,196	1,230
Delinquent Tax	32,942	44,223		44,223
16/20 M Truck Tax	8,556	7,369	8,790	(1,421)
Commercial Vehicle Fees	7,049	7,433	7,804	(371)
In Lieu of Tax		5,518		5,518
Watercraft Tax	2,168	3,837	2,662	1,175
Total Taxes	3,545,086	3,447,767	3,419,681	28,086
Intergovernmental				
State Grant			18,000	(18,000)
Miscellaneous				
Reimbursed Expense	335,293	39,843	30,000	9,843
Total Cash Receipts	3,880,379	3,487,610	3,467,681	19,929
Expenditures and Transfers				
General Government				
Employee Benefits				
Health Insurance	2,520,742	1,584,334	2,575,000	(990,666)
Life and Cancer Insurance	13,126	16,820	15,000	1,820
Social Security	474,154	525,125	492,500	32,625
Unemployment Insurance	7,777	7,152	9,000	(1,848)
Workmen's Compensation	99,456	141,005	135,500	5,505
Short Term Disability	30,164	32,170	33,000	(830)
Deferred Compensation	65,873	67,204	90,000	(22,796)
HSA Contributions	349,652	374,599	412,500	(37,901)
Longevity	22,727	21,725	28,500	(6,775)
Retirement	562,951	666,530	650,000	16,530
Benefit Consultants	30,000	45,423	30,500	14,923
Wellness	4,628	12,491	5,000	7,491
Other Employee Benefits	1,184	930	1,300	(370)
Total Expenditures and Transfers	4,182,434	3,495,508	4,477,800	(982,292)
Receipts Over (Under) Expenditures and Transfers	(302,055)	(7,898)		
Unencumbered Cash, Beginning	589,036	286,981		
Unencumbered Cash, Ending	286,981	279,083		

Linn County, Kansas
Fair Association Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 122,167	119,611	120,776	(1,165)
Motor Vehicle Tax	3,200	4,598	4,592	6
Recreational Vehicle Tax	138	217	189	28
Delinquent Tax	1,023	1,561		1,561
16/20 M Truck Tax	334	157	319	(162)
Commercial Vehicle Fees	168	264	283	(19)
In Lieu of Tax		188		188
Watercraft Tax	46	139	97	42
Total Cash Receipts	127,076	126,735	126,256	479
Expenditures and Transfers				
Agriculture				
Capital Outlay	128,000	126,500	128,000	(1,500)
Total Expenditures and Transfers	128,000	126,500	128,000	(1,500)
Receipts Over (Under) Expenditures and Transfers	(924)	235		
Unencumbered Cash, Beginning	1,829	905		
Unencumbered Cash, Ending	905	1,140		

Linn County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 84,289	92,486	93,610	(1,124)
Motor Vehicle Tax	7,598	4,607	3,165	1,442
Recreational Vehicle Tax	341	202	130	72
Delinquent Tax	1,660	1,587		1,587
16/20 M Truck Tax	516	457	220	237
Commercial Vehicle Fees	435	200	195	5
In Lieu of Tax		236		236
Watercraft Tax	134	96	67	29
Total Taxes	94,973	99,871	97,387	2,484
Intergovernmental				
Federal Financial Assistance	269,419	281,822	236,201	45,621
State Grant	23,180	33,808	12,000	21,808
Other Grant		20,360		20,360
Total Intergovernmental	292,599	335,990	248,201	87,789
Licenses, Fees, and Permits				
Service Fees	10,692	9,282	4,500	4,782
Miscellaneous				
Reimbursed Expense	15	9,652		9,652
Other		20,114		20,114
Total Miscellaneous	15	29,766		29,766
Total Cash Receipts	398,279	474,909	350,088	124,821
Expenditures and Transfers				
Health				
Health Department				
Personal Services	267,322	284,504	298,156	(13,652)
Contractual Services	42,239	56,623	144,255	(87,632)
Commodities	27,554	46,255	40,000	6,255
Capital Outlay	12,954	75,518	20,000	55,518
Total Health Department	350,069	462,900	502,411	(39,511)
Budget Credit			77,081	(77,081)
Total Expenditures and Transfers	350,069	462,900	579,492	(116,592)
Receipts Over (Under) Expenditures and Transfers	48,210	12,009		
Unencumbered Cash, Beginning	309,939	358,149		
Unencumbered Cash, Ending	358,149	370,158		

Linn County, Kansas
Health Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
None	$			
Expenditures and Transfers				
Health				
Capital Outlay			20,000	(20,000)
Total Expenditures and Transfers			20,000	(20,000)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	20,000	20,000		
Unencumbered Cash, Ending	20,000	20,000		

Linn County, Kansas
Linn County 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
None	$			
Expenditures and Transfers				
Public Safety				
Contractual Services		249	249	
Total Expenditures and Transfers		249	249	
Receipts Over (Under) Expenditures and Transfers		(249)		
Unencumbered Cash, Beginning	249	249		
Unencumbered Cash, Ending	249			

Linn County, Kansas
Reappraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Miscellaneous				
Reimbursed Expense	$	10,619		10,619
Total Cash Receipts		10,619		10,619
Expenditures and Transfers				
General Government				
Appraiser				
Capital Outlay	27,589		27,290	(27,290)
Total Expenditures and Transfers	27,589		27,290	(27,290)
Receipts Over (Under) Expenditures and Transfers	(27,589)	10,619		
Unencumbered Cash, Beginning	54,879	27,290		
Unencumbered Cash, Ending	27,290	37,909		

Linn County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 2,948,163	3,490,617	3,528,517	(37,900)
Motor Vehicle Tax	150,758	133,871	110,743	23,128
Recreational Vehicle Tax	6,817	6,062	4,551	1,511
Delinquent Tax	36,891	44,493		44,493
16/20 M Truck Tax	9,319	9,352	7,700	1,652
Commercial Vehicle Fees	8,767	6,656	6,836	(180)
In Lieu of Tax		5,866		5,866
Watercraft Tax	2,751	3,361	2,332	1,029
Total Taxes	3,163,466	3,700,278	3,660,679	39,599
Intergovernmental				
Special City & County Highway	514,600	513,755	514,544	(789)
Equalization and Adjustment	4,793	3,292	10,000	(6,708)
State Connecting Link Funds	87,030			
Total Intergovernmental	606,423	517,047	524,544	(7,497)
Miscellaneous				
Sale of Surplus Property	351,120	15,851	5,000	10,851
Dust Control Program	36,179	33,269	32,000	1,269
Reimbursed Expense	15,290	25,728	15,000	10,728
Other	172,065	8,821	5,000	3,821
Total Miscellaneous	574,654	83,669	57,000	26,669
Total Cash Receipts	4,344,543	4,300,994	4,242,223	58,771
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,044,191	1,110,628	1,202,895	(92,267)
Contractual Services	165,748	180,637	304,500	(123,863)
Commodities	2,524,581	1,852,143	2,637,500	(785,357)
Capital Outlay	50,052	40,590	480,000	(439,410)
Operating Transfers Out	750,000	750,000		750,000
Total County Engineer	4,534,572	3,933,998	4,624,895	(690,897)
Budget Credit			10,728	(10,728)
Total Expenditures and Transfers	4,534,572	3,933,998	4,635,623	(701,625)
Receipts Over (Under) Expenditures and Transfers	(190,029)	366,996		
Unencumbered Cash, Beginning	881,023	690,994		
Unencumbered Cash, Ending	690,994	1,057,990		

Linn County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 550,987	485,401	489,675	(4,274)
Motor Vehicle Tax	20,963	20,476	17,332	3,144
Recreational Vehicle Tax	879	876	672	204
Delinquent Tax	4,309	5,476		5,476
16/20 M Truck Tax	1,604	1,642	1,526	116
Commercial Vehicle Fees	1,550	1,342	1,375	(33)
In Lieu of Tax		1,051	287	764
Watercraft Tax	333	480	320	160
Total Taxes	580,625	516,744	511,187	5,557
Miscellaneous				
Sale of Surplus Property	775			
Reimbursed Expense	3,277	1,743		1,743
Other		2,906		2,906
Total Miscellaneous	4,052	4,649		4,649
Total Cash Receipts	584,677	521,393	511,187	10,206
Expenditures and Transfers				
Public Safety				
Fire Protection				
Personal Services	122,886	161,544	197,725	(36,181)
Contractual Services	120,471	131,727	168,000	(36,273)
Commodities	70,672	76,960	168,750	(91,790)
Capital Outlay	31,148	34,945	48,500	(13,555)
Operating Transfers Out	250,000	125,000	50,000	75,000
Total Fire Protection	595,177	530,176	632,975	(102,799)
Budget Credit			1,743	(1,743)
Total Expenditures and Transfers	595,177	530,176	634,718	(104,542)
Receipts Over (Under) Expenditures and Transfers	(10,500)	(8,783)		
Unencumbered Cash, Beginning	184,086	173,586		
Unencumbered Cash, Ending	173,586	164,803		

Linn County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 33,466	109,480	110,690	(1,210)
Motor Vehicle Tax	4,213	2,010	1,254	756
Recreational Vehicle Tax	185	87	52	35
Delinquent Tax	949	1,010		1,010
16/20 M Truck Tax	378	225	87	138
Commercial Vehicle Fees	229	81	77	4
In Lieu of Tax		160		160
Watercraft Tax	66	38	26	12
Total Taxes	39,486	113,091	112,186	905
Intergovernmental				
Federal Financial Assistance	51,966	51,746	35,000	16,746
State Grant	21,936	20,299		20,299
Total Intergovernmental	73,902	72,045	35,000	37,045
Use of Money and Property				
Rent	1,365	1,785	1,500	285
Miscellaneous				
Sale of Surplus Property	5,640			
Donations and Contributions	7,229	5,271	16,000	(10,729)
Reimbursed Expense	3,801	1,721	50	1,671
Other			5,000	(5,000)
Total Miscellaneous	16,670	6,992	21,050	(14,058)
Total Cash Receipts	131,423	193,913	169,736	24,177
Expenditures and Transfers				
Social Services for Aged and Poor				
Personal Services	64,607	65,572	81,480	(15,908)
Contractual Services	91,715	88,610	100,500	(11,890)
Commodities	27,298	19,626	40,000	(20,374)
Capital Outlay	21,430		20,000	(20,000)
Total Social Services for Aged and Poor	205,050	173,808	241,980	(68,172)
Budget Credit			38,716	(38,716)
Total Expenditures and Transfers	205,050	173,808	280,696	(106,888)
Receipts Over (Under) Expenditures and Transfers	(73,627)	20,105		
Unencumbered Cash, Beginning	185,305	111,678		
Unencumbered Cash, Ending	111,678	131,783		

Linn County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 4,021	3,991	3,137	854
Total Cash Receipts	4,021	3,991	3,137	854
Expenditures and Transfers				
Health				
Contractual Services	2,000	4,500	4,500	
Total Expenditures and Transfers	2,000	4,500	4,500	
Receipts Over (Under) Expenditures and Transfers	2,021	(509)		
Unencumbered Cash, Beginning	1,663	3,684		
Unencumbered Cash, Ending	3,684	3,175		

Linn County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 2,104	2,290	1,569	721
Total Cash Receipts	2,104	2,290	1,569	721
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	1,500	2,200	2,200	
Total Expenditures and Transfers	1,500	2,200	2,200	
Receipts Over (Under) Expenditures and Transfers	604	90		
Unencumbered Cash, Beginning	1,310	1,914		
Unencumbered Cash, Ending	1,914	2,004		

Linn County, Kansas
Special Road and Bridge Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	500,000
Miscellaneous		
Reimbursed Expense		73,872
Total Cash Receipts		573,872
Expenditures and Transfers		
Public Works		
County Engineer		
Contractual Services	19,542	248,405
Commodities		7,120
Capital Outlay	8,220	33,717
Total Expenditures and Transfers	27,762	289,242
Receipts Over (Under) Expenditures and Transfers	(27,762)	284,630
Unencumbered Cash, Beginning	1,270,541	1,242,779
Unencumbered Cash, Ending	1,242,779	1,527,409

Linn County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	229,000	386,285
Miscellaneous			
Reimbursed Expense		66,366	62,870
Total Cash Receipts		295,366	449,155
Expenditures and Transfers			
General Government			
Capital Outlay		126,523	204,983
Total Expenditures and Transfers		126,523	204,983
Receipts Over (Under) Expenditures and Transfers		168,843	244,172
Unencumbered Cash, Beginning		724,127	892,970
Unencumbered Cash, Ending		892,970	1,137,142

Linn County, Kansas
Special Noxious Weed Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	5,000	40,000
Total Cash Receipts		5,000	40,000
Expenditures and Transfers			
Public Works			
Capital Outlay			32,909
Total Expenditures and Transfers			32,909
Receipts Over (Under) Expenditures and Transfers		5,000	7,091
Unencumbered Cash, Beginning		52,528	57,528
Unencumbered Cash, Ending		57,528	64,619

Linn County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 750,000	250,000
Total Cash Receipts	750,000	250,000
Expenditures and Transfers		
Public Works		
County Engineer		
Capital Outlay	601,054	27,562
Total Expenditures and Transfers	601,054	27,562
Receipts Over (Under) Expenditures and Transfers	148,946	222,438
Unencumbered Cash, Beginning	1,279,726	1,428,672
Unencumbered Cash, Ending	1,428,672	1,651,110

Linn County, Kansas
Special Rural Fire Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 250,000	125,000
Total Cash Receipts	250,000	125,000
Expenditures and Transfers		
Public Safety		
Fire Protection		
Capital Outlay	10,600	283,979
Total Expenditures and Transfers	10,600	283,979
Receipts Over (Under) Expenditures and Transfers	239,400	(158,979)
Unencumbered Cash, Beginning	520,684	760,084
Unencumbered Cash, Ending	760,084	601,105

Linn County, Kansas
Special Vehicle Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	582	582
Unencumbered Cash, Ending	582	582

Linn County, Kansas
Sewer District No 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	$ 13,585	10,580	10,736	(156)
Total Cash Receipts	13,585	10,580	10,736	(156)
Expenditures and Transfers				
Sanitation				
Contractual Services	4,532	5,388	6,000	(612)
Commodities	5,817	715	7,500	(6,785)
Capital Outlay	6,593		82,000	(82,000)
Total Expenditures and Transfers	16,942	6,103	95,500	(89,397)
Receipts Over (Under) Expenditures and Transfers	(3,357)	4,477		
Unencumbered Cash, Beginning	101,787	98,430		
Unencumbered Cash, Ending	98,430	102,907		

Linn County, Kansas
911 Phone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 77,044	79,559	76,000	3,559
Miscellaneous				
Reimbursed Expense		249	249	
Total Cash Receipts	77,044	79,808	76,249	3,559
Expenditures and Transfers				
Public Safety				
Contractual Services	34,524	99,812	25,000	74,812
Capital Outlay	12,183		190,000	(190,000)
Total Expenditures and Transfers	46,707	99,812	215,000	(115,188)
Receipts Over (Under) Expenditures and Transfers	30,337	(20,004)		
Unencumbered Cash, Beginning	206,395	236,732		
Unencumbered Cash, Ending	236,732	216,728		

Linn County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	$ 2,275	2,800
Licenses, Fees, and Permits		
Officer Fees	104,924	106,355
Miscellaneous		
Reimbursed Expense	67	82
Total Cash Receipts	107,266	109,237
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	95,227	100,606
Contractual Services	8,609	3,755
Commodities	1,366	2,833
Operating Transfers Out	647	
Total Expenditures and Transfers	105,849	107,194
Receipts Over (Under) Expenditures and Transfers	1,417	2,043
Unencumbered Cash, Beginning	(859)	558
Unencumbered Cash, Ending	558	2,601

Linn County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 719	559
Total Cash Receipts	719	559
Expenditures and Transfers		
General Government		
Commodities	706	243
Total Expenditures and Transfers	706	243
Receipts Over (Under) Expenditures and Transfers	13	316
Unencumbered Cash, Beginning	6,583	6,596
Unencumbered Cash, Ending	6,596	6,912

Linn County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 4,220	4,880
Miscellaneous		
Sale of Confiscations	4,740	
Other	6,340	4,982
Total Miscellaneous	11,080	4,982
Total Cash Receipts	15,300	9,862
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	636	
Commodities	3,459	
Capital Outlay		13,754
Total Expenditures and Transfers	4,095	13,754
Receipts Over (Under) Expenditures and Transfers	11,205	(3,892)
Unencumbered Cash, Beginning	62,293	73,498
Unencumbered Cash, Ending	73,498	69,606

Linn County, Kansas
Sheriff Special Forfeiture Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Forfeiture Proceeds	$	18,261	
Total Cash Receipts		18,261	
Expenditures and Transfers			
Public Safety			
Sheriff			
Capital Outlay		17,873	
Total Expenditures and Transfers		17,873	
Receipts Over (Under) Expenditures and Transfers		388	
Unencumbered Cash, Beginning		3,722	4,110
Unencumbered Cash, Ending		4,110	4,110

Linn County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 17,172	18,021
Use of Money and Property		
Interest on Investments	86	199
Total Cash Receipts	17,258	18,220
Expenditures and Transfers		
General Government		
Capital Outlay	12,268	1,620
Total Expenditures and Transfers	12,268	1,620
Receipts Over (Under) Expenditures and Transfers	4,990	16,600
Unencumbered Cash, Beginning	8,490	13,480
Unencumbered Cash, Ending	13,480	30,080

Linn County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	4,293	4,505
Total Cash Receipts		4,293	4,505
Expenditures and Transfers			
General Government			
Capital Outlay		832	1,808
Total Expenditures and Transfers		832	1,808
Receipts Over (Under) Expenditures and Transfers		3,461	2,697
Unencumbered Cash, Beginning		12,819	16,280
Unencumbered Cash, Ending		16,280	18,977

Linn County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 4,293	4,505
Total Cash Receipts	4,293	4,505
Expenditures and Transfers		
General Government		
Capital Outlay	11,258	
Total Expenditures and Transfers	11,258	
Receipts Over (Under) Expenditures and Transfers	(6,965)	4,505
Unencumbered Cash, Beginning	7,781	816
Unencumbered Cash, Ending	816	5,321

Linn County, Kansas
Special Prosecutor's Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	$ 4,565	
Total Cash Receipts	4,565	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	4,565	
Unencumbered Cash, Beginning	3,519	8,084
Unencumbered Cash, Ending	8,084	8,084

Linn County, Kansas
D.A.R.E. Grant Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
None	$			
Expenditures and Transfers				
Public Safety				
Contractual Services			500	(500)
Commodities			906	(906)
Total Expenditures and Transfers			1,406	(1,406)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	1,406	1,406		
Unencumbered Cash, Ending	1,406	1,406		

Linn County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	50,000
Miscellaneous		
Reimbursed Expense		13
Total Cash Receipts		50,013
Expenditures and Transfers		
General Government		
Personal Services	300,000	2,511
Contractual Services	111,479	206,022
Commodities	916	105,390
Capital Outlay	152,324	8,675
Total Expenditures and Transfers	564,719	322,598
Receipts Over (Under) Expenditures and Transfers	(564,719)	(272,585)
Unencumbered Cash, Beginning	1,393,849	829,130
Unencumbered Cash, Ending	829,130	556,545

Linn County, Kansas
Jail Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 1,348,974	1,249,566	1,300,000	(50,434)
Miscellaneous				
Reimbursed Expense		138,181		138,181
Total Cash Receipts	1,348,974	1,387,747	1,300,000	87,747
Expenditures and Transfers				
Debt Service				
Principal	330,000	660,000	645,000	15,000
Interest	582,031	693,057	865,157	(172,100)
Total Expenditures and Transfers	912,031	1,353,057	1,510,157	(157,100)
Receipts Over (Under) Expenditures and Transfers	436,943	34,690		
Unencumbered Cash, Beginning	1,327,614	1,764,557		
Unencumbered Cash, Ending	1,764,557	1,799,247		

Linn County, Kansas
LEPP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	892	892
Unencumbered Cash, Ending	892	892

Linn County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 100	136
Miscellaneous		
Payroll Withholdings and Benefits	1,710,806	2,540,879
Total Cash Receipts	1,710,906	2,541,015
Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	1,778,916	2,344,072
Total Expenditures and Transfers	1,778,916	2,344,072
Receipts Over (Under) Expenditures and Transfers	(68,010)	196,943
Unencumbered Cash, Beginning	121,609	53,599
Unencumbered Cash, Ending	53,599	250,542

Linn County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Blue Mound General	$	55,950	55,950	
La Cygne General		632,457	632,457	
La Cygne Special Weed		482	482	
La Cygne Utility Assessment		2,452	2,452	
Mound City General		423,525	423,525	
Parker General		48,316	48,316	
Pleasanton General		425,847	425,847	
Pleasanton Special Weed		2,167	2,167	
Pleasanton Street		250,136	250,136	
Prescott General		15,774	15,774	
Linn Valley General		825,104	825,104	
Linn Valley Special Utility		3,321	3,321	
Subtotal Cities		2,685,531	2,685,531	
Townships:				
Blue Mound Twp General		14,344	14,344	
Centerville Twp General		11,374	11,374	
Centerville Twp Cemetery		8,521	8,521	
Centerville Twp Park		6,200	6,200	
Liberty Twp General		1,512	1,512	
Centerville Special Light		492	492	
Lincoln Twp General		30,233	30,233	
Lincoln Twp Park		55,073	55,073	
Mound City Twp General		1,631	1,631	
Paris Twp General		9,970	9,970	
Potosi Twp General		473	473	
Potosi Twp Cemetery		23,628	23,628	
Scott Twp General		3,316	3,316	
Sherifan Twp General		8,035	8,035	
Stanton Twp General		416	416	
Valley Twp General		1,526	1,526	
Valley Twp Hall		4,870	4,870	
Subtotal Townships		181,614	181,614	
Schools:				
USD #344 General		426,916	426,916	
USD #344 Capital Outlay		215,600	215,600	
USD #344 Bond and Interest		624,184	624,184	
USD #344 Supplemental General		537,545	537,545	
USD #346 General		1,250,369	1,250,369	
USD #346 Capital Outlay		602,243	602,243	
USD #346 Bond and Interest		750,128	750,128	
USD #346 Supplemental General		1,420,964	1,420,964	
USD #362 General		4,492,310	4,492,310	
USD #362 Capital Outlay		1,961,297	1,961,297	
USD #362 Bond and Interest		1,258,990	1,258,990	
USD #362 Supplemental General		2,722,197	2,722,197	
USD #365 General		1,669	1,669	
USD #365 Capital Outlay		586	586	
USD #365 Bond and Interest		635	635	
USD #365 Supplemental General		1,538	1,538	
Subtotal Schools		16,267,171	16,267,171	

Linn County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2024

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Cemetery District #1	$	11,312	11,312	
Cemetery District #3		22,936	22,936	
Cemetery District #4		15,072	15,072	
Cemetery District #5		10,059	10,059	
Mound City Cemetery District		21,535	21,535	
Subtotal Cemeteries		80,914	80,914	
Watershed Districts:				
Watershed #90		56	56	
Subtotal Watershed Districts		56	56	
Regional Library:				
SEK Library General		142,240	142,240	
SEK Library Employee Benefits		8,585	8,585	
Subtotal Regional Library		150,825	150,825	
Total Subdivisions		19,366,111	19,366,111	
State Funds:				
State Educational Building		347,006	347,006	
State Institutional Building		173,503	173,503	
Total State Funds		520,509	520,509	
Other Agency Funds:				
Payroll Clearing	175,255	7,002,814	6,976,097	201,972
Motor Vehicle Licenses	(408)	840,390	840,374	(392)
County Attorney Bad Check Trust	8,224	49		8,273
Driver License Fees	523	41,401	40,953	971
Game Licenses		1,665	1,665	
Heritage Trust	2,189	9,010	8,416	2,783
Sales Tax	66,500	1,253,549	1,221,092	98,957
Extension District #16		260,529	260,529	
Hospital District #1		2	2	
Lincoln-Scott Hospital District		86,892	86,892	
Library District #1		103,114	103,114	
Library District #2		592,599	592,599	
Library District #3		37,078	37,078	
Library District #4		220,096	220,096	
Library District #5		184,631	184,631	
Library District #6		39,913	39,913	
Returned Checks Holding	(2,138)	6,553	5,626	(1,211)
Register of Deeds	10,492	128,357	126,543	12,306
Health Savings	43	333,301	333,238	106
Net Payroll Clearing	1	4,727,629	4,727,629	1
Park Manager	12,810	332,878	321,938	23,750
Park Hunting-Fishing Fees	965	7,142	7,102	1,005
Inmate Trust	73,725	184,652	202,334	56,043
Solid Waste	333	197,402	195,787	1,948
Total Other Agency Funds	348,514	16,591,646	16,533,648	406,512

Linn County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 19,358,550	31,648,876	34,141,653	16,865,773
Delinquent Tax	673,101	603,184	577,808	698,477
Motor Vehicle Tax	352,880	1,434,612	1,451,241	336,251
Recreational Vehicle Tax	12,193	62,687	62,190	12,690
In Lieu of Tax		65,040	65,040	
Total Distributable Funds	20,396,724	33,814,399	36,297,932	17,913,191
Total Agency Funds	20,745,238	70,292,665	72,718,200	18,319,703

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of County Commissioners
Linn County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Linn County, Kansas, (the County) as of and for the year ended December 31, 2024, and have issued our report thereon dated December 17, 2025, which was qualified because the County prepares its financial statement to meet the requirements of the State of Kansas 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
December 17, 2025

Rodney M. Burns
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Linn County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Linn County, Kansas, (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and other provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given those limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
December 17, 2025

Linn County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2024

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Linn County, Kansas, on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported
Noncompliance or other matters required to be reported under *Government Auditing Standards?*	____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported

The independent auditors' report on compliance for the major federal award programs for Linn County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____	Yes	X	No

Identification of major programs:

U.S. Department of the Treasury
Coronavirus State and Local Fiscal Recovery Funds CFDA #21.027

The threshold for distinguishing Types A and B programs was $750,000.

Auditee qualified as a low risk auditee?	____	Yes	X	No

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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Linn County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/Pass-through Grantor/Program Title	Grant Number	Federal Assistance Number	Cash Receipts	Disbursements/ Expenditures
U.S. Department of Agriculture				
Passed through Kansas Department of Health and Environment				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	264736W	10.557 $	7,326	6,373
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	264310W	10.557	93,225	73,511
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	264736Y	10.557	2,038	2,038
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	264310Y	10.557	9,360	9,360
Total U.S. Department of Agriculture			111,949	91,282
U.S. Department of Justice				
Bulletproof Vest Partnership Program		16.607	9,668	9,668
Passed through Kansas Attorney General				
Crime Victim Compensation		16.576	600	600
Total U.S. Department of Justice			10,268	10,268
U.S. Department of Transportation				
Passed through East Central Kansas Coordinated Transit Council No. 5				
Formula Grants for Rural Areas and Tribal Transit Program		20.509	51,746	53,482
Passed through Kansas Department of Transportation				
Highway Safety Cluster:				
State and Community Highway Safety	SP130023	20.600	1,714	1,714
Total U.S. Department of Transportation			53,460	55,196
U.S. Department of Treasury				
Coronavirus State and Local Fiscal Recovery Funds - COVID-19		21.027	0	311,304 (1)
Local Assistance and Tribal Consistency Fund - COVID-19		21.032	0	0
Total U.S. Department of Treasury			0	311,304
U.S. Department of Health and Human Services				
Passed through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	264678B	93.069	3,336	3,336
Public Health Emergency Preparedness	264678C	93.069	7,651	7,651
Public Health Emergency Preparedness	264678D	93.069	2,836	2,836
Total Public Health Emergency Preparedness			13,823	13,823
Immunization Cooperation Agreements	264IMM24PPHF	93.268	1,820	1,820
Immunization Cooperation Agreements - COVID-19	264IMM_COVIDR3	93.268	10,227	10,227
Immunization Cooperation Agreements - COVID-19	264IMM_COVIDR4S	93.268	16,079	16,079
Total Immunization Cooperation Agreements			28,126	28,126
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	264ELC-COVIDED	93.323	46,974	43,871
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	264ELC_DMCF	93.323	150,000	150,000
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	264ELC-COVIDEDX	93.323	45,784	43,298
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			242,758	237,169
Preventive Health and Health Services Block Grant	264277T	93.991	1,700	1,700
Maternal and Child Health Services Block Grants to the States	264329U	93.994	4,060	4,060
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	2643926TY2A1	93.967	29,405	29,405
Total U.S. Department of Health and Human Services			319,872	314,283
Total Federal Awards			495,549	782,333

(1) This program was considered to be a major program

There were no funds provided to subrecipients.

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Linn County, Kansas (the County). The reporting entity is defined in Note 1 of the County's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the

Note B: Indirect Cost Rate

The County did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the County's basic financial statement. This is the same basis of accounting used in the County's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.