WOODSON COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2023

WOODSON COUNTY, KANSAS
For the Year Ended December 31, 2023
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Woodson County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Woodson County, Kansas, as of and for the year ended December 31, 2023 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 Woodson County, Kansas as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Woodson County, Kansas as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the 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 Woodson County, 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. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in

the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Woodson County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated June 1, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 7, 2024

WOODSON COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2023
General	$ 237,067.63	$ 2,187,471.70	$ 1,778,253.83	$ 646,285.50	$ 72,799.68	$ 719,085.18
Special Purpose:						
Ambulance	10,632.99	447,507.28	412,741.71	45,398.56	24,862.63	70,261.19
Appraiser's Cost	24,990.91	188,007.10	180,193.13	32,804.88	6,216.06	39,020.94
Conservation District	1,410.48	25,684.44	25,500.00	1,594.92	-	1,594.92
Direct Election	26,253.74	86,444.33	78,698.06	34,000.01	2,751.10	36,751.11
Economic Development	29,023.96	33,739.68	37,867.25	24,896.39	-	24,896.39
Employee Benefits	742,414.07	752,260.98	703,969.40	790,705.65	16,704.58	807,410.23
Fair	596.54	3,048.38	3,000.00	644.92	-	644.92
Fair Building	804.30	11,952.86	12,000.00	757.16	-	757.16
4-H Building Maintenance	45,270.57	21,815.49	22,406.61	44,679.45	560.61	45,240.06
Health	1,062.27	31,332.69	31,000.00	1,394.96	-	1,394.96
Historical Society	687.85	10,127.60	10,000.00	815.45	-	815.45
Mental Health	2,305.66	39,897.93	39,580.00	2,623.59	-	2,623.59
Intellectual Disability	2,064.68	23,204.87	23,000.00	2,269.55	-	2,269.55
Noxious Weed	15,251.78	86,765.50	65,109.82	36,907.46	2,828.89	39,736.35
Planning Board	690.15	68.00	-	758.15	-	758.15
Road and Bridge	350,013.14	1,652,056.89	1,770,640.22	231,429.81	115,337.95	346,767.76
Special Highway Reserve	-	190,344.15	-	190,344.15	-	190,344.15
Rural Fire District No. 1	21,242.53	143,367.05	155,511.98	9,097.60	1,653.63	10,751.23
Service Program for the Elderly	22,352.12	57,692.86	57,525.93	22,519.05	50.00	22,569.05
Special Alcohol Program	12,024.28	3,430.73	963.66	14,491.35	-	14,491.35
Special Bridge	1,005,572.68	509,691.11	248,153.46	1,267,110.33	7,422.15	1,274,532.48
Special Liability	52,177.78	14,077.26	32,245.00	34,010.04	-	34,010.04
Special Park and Recreation	11,104.01	1,793.50	-	12,897.51	-	12,897.51
Tourism and Convention Promotion	17,683.43	9,954.08	18,287.47	9,350.04	-	9,350.04
Special Ambulance Equipment	234,135.36	30,000.00	-	264,135.36	-	264,135.36
Special Equipment Reserve	918,923.77	381,572.02	81,094.12	1,219,401.67	99.00	1,219,500.67
Special Noxious Weed	91,914.28	-	22,749.50	69,164.78	-	69,164.78
Special Machinery	644,332.57	-	301,810.50	342,522.07	-	342,522.07
Capital Improvement	-	25,000.00	-	25,000.00	-	25,000.00
Special Rural Fire Equipment	304,587.39	34,000.00	-	338,587.39	-	338,587.39
Rural Fire District Donations	13,980.46	540.00	2,253.10	12,267.36	-	12,267.36
Sewer District No. 1	514.64	-	-	514.64	-	514.64
Emergency Telephone Service	93,029.70	60,057.42	73,321.10	79,766.02	-	79,766.02
Other Grants	1,012.09	3,612.14	-	4,624.23	-	4,624.23
American Rescue Plan Act Grant	191,283.03	50,000.00	76,520.12	164,762.91	-	164,762.91
Business:						
Solid Waste	251,508.11	489,989.50	465,849.68	275,647.93	16,504.36	292,152.29
Trusts:						
Motor Vehicle Operating	-	31,405.50	31,405.50	-	-	-
Prosecuting Attorney Training	7,105.67	418.56	209.31	7,314.92	-	7,314.92
Special Law Enforcement Trust	18,322.73	1,866.49	2,479.69	17,709.53	-	17,709.53

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

WOODSON COUNTY, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2023
Trusts: (Continued)						
County Treasurer's Technology	$ 6,119.55	$ 1,226.50	$ -	$ 7,346.05	$ -	$ 7,346.05
Conceal and Carry Permit Fees	5,633.00	235.00	-	5,868.00	-	5,868.00
Register of Deeds Technology	19,298.58	4,906.00	4,591.25	19,613.33	-	19,613.33
County Clerk's Technology	5,350.68	1,226.50	942.94	5,634.24	-	5,634.24
Sheriff's Special Donations	3,471.45	-	-	3,471.45	-	3,471.45
Sheriff's VIN Inspection	2,786.83	3,620.00	1,048.74	5,358.09	-	5,358.09
Juvenile Intake Grant	1,566.78	-	-	1,566.78	-	1,566.78
Community Development Block Grant	3,032.86	-	-	3,032.86	-	3,032.86
FEMA Grant	3,953.71	-	-	3,953.71	-	3,953.71
LEPP Grant	228.00	520.00	400.00	348.00	-	348.00
Community Corrections Grant	59,585.23	522,352.66	502,299.37	79,638.52	1,028.04	80,666.56
Juvenile Justice Authority	61,070.88	363,799.45	365,271.40	59,598.93	1,246.49	60,845.42
Juvenile Behavioral Health	-	46,136.57	-	46,136.57	-	46,136.57
Total Primary Government (Excluding Agency Funds)	$ 5,575,444.90	$ 8,584,220.77	$ 7,638,893.85	$ 6,520,771.82	$ 270,065.17	$ 6,790,836.99

Composition of Cash:	
Checking Accounts:	
Demand Deposit Accounts	$ 9,807,534.43
Certificates of Deposit.....	2,500,000.00
Total Cash	12,307,534.43
Agency Funds Per Schedule 3	(5,516,697.44)
Total Reporting Entity (Excluding Agency Funds)	$ 6,790,836.99

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Woodson County, Kansas (the County) 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 principle 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
Woodson County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Woodson County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types
The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, regulatory receipts and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the County are as follows:

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

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

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

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Accounting

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

The municipality 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 municipality to use the regulatory basis of accounting.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a regulatory receipt 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 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of 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 1st of the ensuing year. Consequently, for regulatory receipt 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.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as regulatory receipt in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as regulatory receipt in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

Pension Plan

Substantially all full-time County employees are members of the State of 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.

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 receipts. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as receipts. 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipt 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 fiscal year ending December 31, 2023 the County had no budget 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, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

- Special Highway Reserve Fund
- Special Ambulance Equipment Fund
- Special Equipment Reserve Fund
- Special Machinery Fund
- Capital Improvement Fund
- Special Rural Fire Equipment Fund
- Rural Fire District Donations Fund
- Sewer District No. 1 Fund
- Other Grants Fund
- American Rescue Plan Act Grant Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the County was in apparent compliance with Kansas cash basis and budget laws.

3. DEPOSITS AND INVESTMENTS

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2023.

Deposits: At year-end, the County's carrying amount of deposits was $12,307,534.43 and the bank balance was $12,497,154.09. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000.00 was covered by FDIC insurance and $11,997,154.09 was collateralized with securities held by the pledging financial institution's agent in the Counties name.

4. FINANCE LEASE OBLIGATIONS

The County has entered into a finance lease agreement in order to finance the acquisition of Sheriff's Office tasers. Payments are made annually, including interest at 0.00%. Final maturity of the lease is February 5, 2025. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2024	$ 15,981.99
2025	15,982.11
	31,964.10
Less: Imputed interest	(0.00)
Net Present Value of Minimum Lease Payments	31,964.10
Less: Current Maturities	(15,981.99)
Long-Term Finance Lease Obligations	$ 15,982.11

5. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases									
Sheriff's Department Tasers	0.00%	February 5, 2021	$ 79,909.92	February 5, 2025	$ 63,927.94	$ -	$ (31,963.84)	$ 31,964.10	$ -
Total Contractual Indebtedness					$ 63,927.94	$ -	$ (31,963.84)	$ 31,964.10	$ -

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

Issue	Year	Interest	Principal	Total
Finance Leases				
Sheriff's Department Tasers	2024	$ -	$ 15,981.99	$ 15,981.99
	2025	-	15,982.11	15,982.11
		$ -	$ 31,964.10	$ 31,964.10

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $233,992.09 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,370,486.00. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The 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 nonemployer 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.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Compensated Absences:
All permanent full-time and regular part-time employees of the County are eligible for paid time off in varying annual amounts. Elected officials do not receive paid time off. Paid time off will being to accrue from date of hire of date of reclassification from temporary status to regular status. New employees will not be allowed to requires use of paid time off until they have completed their probation period, unless the need for leave was disclosed and approved at the time of hire. All permanent full-time employees, regular part-time employees, department heads, with the exception of elected offices shall be subject to the following accrual schedules.

PAID TIME OFF LEAVE ACCRUAL
SCHEDULE FOR PERMANENT FULL TIME 40 HOUR WORK WEEK

Years of Service	Accrued Hours Per Month	Max Hours	Max Paid Out Hours
0-1	7.35	88.20	40
2-5	10.67	128.04	80
6	11.35	136.20	88
7	12	144	96
8	12.67	152.04	104
9	13.34	160.08	112
10 & Up	14	168	120

PAID TIME OFF LEAVE ACCRUAL
SCHEDULE FOR PERMANENT FULL TIME 48 HOUR WORK WEEK

Years of Service	Accrued Hours Per Month	Max Hours	Max Paid Out Hours
0-1	8.103	97.24	40
2-5	11.44	137.24	80
6	12.12	145.24	88
7	12.77	153.24	96
8	13.44	161.24	104
9	14.12	169.24	112
10 & Up	14.77	177.24	120

PAID TIME OFF LEAVE ACCRUAL
SCHEDULE FOR REGULAR PART TIME

Years of Service	Accrued Hours Per Month	Max Hours	Max Paid Out Hours
0-1	5.67	68.04	20
2-5	7.34	88.08	40
6	7.67	92.04	44
7	8	96	48
8	8.34	100.08	52
9	8.67	104.04	56
10 & Up	9	108	60

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

EXTENDED ILLNESS ACCRUAL SCHEDULE FOR FULL TIME 40 HOUR and FULL TIME 48 HOURS PER WEEK EMPLOYEES.

Years of Service	Accrued Hours Per Month	Max Hours Per Year	Max Hours
0-10 & up	4	48	480

Employees may elect to sell back or cash out unused PTO time on November 30th of each year at .50 on the dollar up to max paid out hours within their years of service. Upon a voluntary separation from employment, an employee with 2 or more years of continuous service with Woodson County shall be paid 25% of unused PTO leave up to the maximum amount at .50 on the dollar. An employee with 4 or more years of continuous service shall be paid 75% of unused PTO Leave up to the maximum amount at .50 on the dollar. An employee with 6 or more years of continuous years of service shall be paid 100% of unused PTO leave up to the maximum amount at .50 on the dollar.

In accordance with the above criteria, the County has accrued a liability for paid time off, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2023, was $20,999.52 for paid time off.

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The Premium is paid in full by the insured. There is no cost to the County under this program.

8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

8. RISK MANAGEMENT (Continued)

The County has been unable to obtain liability insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

9. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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.

10. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 280,000.00
General	Capital Improvement	K.S.A. 19-119	25,000.00
Appraiser's Cost	Special Equipment Reserve	K.S.A. 19-119	30,000.00
Road and Bridge	Special Highway Reserve	K.S.A. 68-590	190,344.15
Motor Vehicle Operating	General	K.S.A. 8-145	25,773.21
Ambulance	Special Ambulance Equipment	K.S.A. 12-110d	30,000.00
Ambulance	Special Equipment Reserve	K.S.A. 19-119	20,000.00
Rural Fire District No. 1	Special Rural Fire Equipment	K.S.A. 19-119	24,000.00

11. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent to year end, and there are one subsequent events requiring recognition in the financial statement. The Commissioners approved to purchase a Roll Off Truck to be financed with loan proceeds in the amount of $232,273.00 with Bank of Commerce at an interest rate of 3.95%. There were no other nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

Schedule 1

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

Funds	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 2,016,983.00	$ 1,778,253.83	$ (238,729.17)
Special Purpose:			
Ambulance	427,240.00	412,741.71	(14,498.29)
Appraiser's Cost	193,500.00	180,193.13	(13,306.87)
Conservation District	26,500.00	25,500.00	(1,000.00)
Direct Election	100,500.00	78,698.06	(21,801.94)
Economic Development	46,000.00	37,867.25	(8,132.75)
Employee Benefits	983,000.00	703,969.40	(279,030.60)
Fair	3,500.00	3,000.00	(500.00)
Fair Building	12,500.00	12,000.00	(500.00)
4-H Building Maintenance	41,000.00	22,406.61	(18,593.39)
Health	31,500.00	31,000.00	(500.00)
Historical Society	10,500.00	10,000.00	(500.00)
Mental Health	41,180.00	39,580.00	(1,600.00)
Intellectual Disability	24,600.00	23,000.00	(1,600.00)
Noxious Weed	91,500.00	65,109.82	(26,390.18)
Planning Board	783.00	-	(783.00)
Road and Bridge	2,037,060.00	1,770,640.22	(266,419.78)
Rural Fire District No. 1	163,500.00	155,511.98	(7,988.02)
Service Program for the Elderly	69,150.00	57,525.93	(11,624.07)
Special Alcohol Program	17,342.00	963.66	(16,378.34)
Special Bridge	900,000.00	248,153.46	(651,846.54)
Special Liability	46,000.00	32,245.00	(13,755.00)
Special Park and Recreation	11,717.00	-	(11,717.00)
Tourism and Convention Promotion	40,399.00	18,287.47	(22,111.53)
Special Noxious Weed	106,861.00	22,749.50	(84,111.50)
Emergency Telephone Service	219,731.00	73,321.10	(146,409.90)
Business:			
Solid Waste	643,163.00	465,849.68	(177,313.32)

WOODSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 937,297.20	$ 1,408,351.96	$ 1,439,917.00	$ (31,565.04)
Delinquent Tax	31,145.53	24,711.19	18,726.00	5,985.19
Motor Vehicle Tax	81,098.90	80,584.96	73,778.00	6,806.96
Recreational Vehicle Tax	1,768.08	1,652.37	1,490.00	162.37
Commercial Vehicle Tax	5,483.29	5,620.67	4,762.00	858.67
16/20 M Truck Tax	12,780.59	12,195.62	12,045.00	150.62
Watercraft Tax	-	-	1,088.00	(1,088.00)
Countywide Sales Tax	297,985.35	303,710.41	195,000.00	108,710.41
Mineral Production Tax	3,595.19	2,313.48	1,500.00	813.48
Interest on Tax	67,629.97	60,606.86	35,000.00	25,606.86
Intergovernmental				
Federal Grants	6,719.29	6,871.24	-	6,871.24
State Grants	4,472.75	6,529.68	-	6,529.68
Local Alcoholic Liquor Tax	1,874.34	1,793.53	2,125.00	(331.47)
Licenses, Fees, and Permits				
Officer Fees	61,538.88	63,114.32	43,000.00	20,114.32
Diversion Fees	4,100.00	3,950.00	2,000.00	1,950.00
Use of Money and Property				
Interest on Investments	7,252.06	179,432.39	22,000.00	157,432.39
Other Receipts				
Reimbursed Expense	245.36	259.81	-	259.81
Operating Transfers from				
Motor Vehicle Operating Fund	26,977.20	25,773.21	28,000.00	(2,226.79)
Total Receipts	1,551,963.98	2,187,471.70	$ 1,880,431.00	$ 307,040.70

WOODSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
General Government				
County Commission				
Personal Services	$ 54,798.12	$ 58,003.20	$ 57,560.00	$ 443.20
Contractual Services	8,146.67	4,011.94	8,000.00	(3,988.06)
Commodities	314.25	14.86	1,000.00	(985.14)
Reimbursed Expense	(222.40)	-	-	-
Total County Commission	63,036.64	62,030.00	66,560.00	(4,530.00)
County Clerk				
Personal Services	91,520.83	64,494.84	88,120.00	(23,625.16)
Contractual Services	19,032.81	18,541.70	41,903.00	(23,361.30)
Commodities	1,821.40	2,576.38	4,500.00	(1,923.62)
Capital Outlay	-	-	300.00	(300.00)
Reimbursed Expense	(2,295.95)	(210.64)	-	(210.64)
Total County Clerk	110,079.09	85,402.28	134,823.00	(49,420.72)
County Treasurer				
Personal Services	87,670.56	90,017.54	102,560.00	(12,542.46)
Contractual Services	14,428.12	14,565.40	20,000.00	(5,434.60)
Commodities	13,565.52	4,255.33	15,000.00	(10,744.67)
Total County Treasurer	115,664.20	108,838.27	137,560.00	(28,721.73)
County Attorney				
Personal Services	79,919.87	87,348.20	82,480.00	4,868.20
Contractual Services	17,611.19	14,374.14	11,000.00	3,374.14
Commodities	1,110.31	458.84	2,000.00	(1,541.16)
Total County Attorney	98,641.37	102,181.18	95,480.00	6,701.18
Register of Deeds				
Personal Services	51,736.62	48,300.88	61,040.00	(12,739.12)
Contractual Services	2,046.34	2,358.29	3,000.00	(641.71)
Commodities	1,706.03	1,820.86	3,000.00	(1,179.14)
Total Register of Deeds	55,488.99	52,480.03	67,040.00	(14,559.97)
Indigent Defense				
Contractual Services	98,062.09	87,993.07	68,000.00	19,993.07
Total Indigent Defense	98,062.09	87,993.07	68,000.00	19,993.07

WOODSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Unified Court				
Contractual Services	$ 28,467.64	$ 15,644.18	$ 37,300.00	$ (21,655.82)
Commodities	3,361.24	15,499.78	4,500.00	10,999.78
Capital Outlay	4,347.36	2,885.98	7,500.00	(4,614.02)
Total Unified Court	36,176.24	34,029.94	49,300.00	(15,270.06)
Courthouse General				
Personal Services	9,602.07	-	36,000.00	(36,000.00)
Contractual Services	145,304.17	137,568.63	149,000.00	(11,431.37)
Commodities	38,254.66	23,955.96	36,000.00	(12,044.04)
Capital Outlay	-	-	283,000.00	(283,000.00)
Reimbursed Expense	(60,453.50)	-	-	-
Total Courthouse General	132,707.40	161,524.59	504,000.00	(342,475.41)
Custodian				
Personal Services	33,350.15	11,552.68	34,520.00	(22,967.32)
Commodities	6,645.25	2,635.74	8,000.00	(5,364.26)
Total Custodian	39,995.40	14,188.42	42,520.00	(28,331.58)
Total General Government	749,851.42	708,667.78	1,165,283.00	(456,615.22)
Public Safety				
Sheriff				
Personal Services	305,198.93	293,363.81	355,000.00	(61,636.19)
Contractual Services	57,176.80	36,692.43	60,000.00	(23,307.57)
Commodities	46,139.67	49,827.71	45,000.00	4,827.71
Capital Outlay	-	30,000.00	30,000.00	-
Reimbursed Expense	(3,645.17)	-	-	-
Debt Service				
Finance Lease	-	21,319.88	-	21,319.88
Total Sheriff	404,870.23	431,203.83	490,000.00	(58,796.17)
Sheriff - Dispatch				
Personal Services	186,813.95	205,738.63	200,000.00	5,738.63
Contractual Services	20,436.96	18,389.14	25,000.00	(6,610.86)
Commodities	5,420.97	4,315.87	5,000.00	(684.13)
Capital Outlay	-	-	5,000.00	(5,000.00)
Reimbursed Expense	(27,000.00)	(28,000.00)	(28,000.00)	-
Total Sheriff - Dispatch	185,671.88	200,443.64	207,000.00	(6,556.36)
Sheriff - Jail				
Contractual Services	40,917.27	67,416.40	45,000.00	22,416.40
Commodities	22,593.55	29,444.20	18,000.00	11,444.20
Reimbursed Expense	(7,328.00)	(31,901.11)	-	(31,901.11)
Debt Service				
Finance Lease	-	10,643.96	-	10,643.96
Total Sheriff - Jail	56,182.82	75,603.45	63,000.00	12,603.45

WOODSON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Juvenile Detention				
Contractual Services	$ 12,333.69	$ 12,864.00	$ 5,000.00	$ 7,864.00
Emergency Preparedness				
Personal Services	24,057.75	20,256.10	20,000.00	256.10
Contractual Services	27,769.99	16,714.49	27,000.00	(10,285.51)
Commodities	829.81	1,374.90	2,200.00	(825.10)
Capital Outlay	597.00	-	1,500.00	(1,500.00)
Reimbursed Expense	(8,150.00)	-	-	-
Total Emergency Preparedness	45,104.55	38,345.49	50,700.00	(12,354.51)
Total Public Safety	704,163.17	758,460.41	815,700.00	(57,239.59)
Health				
Coroner				
Contractual Services	7,345.00	1,988.74	10,000.00	(8,011.26)
Total Coroner	7,345.00	1,988.74	10,000.00	(8,011.26)
Agriculture				
Extension Council				
Contractual Services	2,760.84	4,136.90	1,000.00	3,136.90
Total Extension Council	2,760.84	4,136.90	1,000.00	3,136.90
Operating Transfers to:				
Special Equipment Reserve Fund	293,000.00	280,000.00	-	280,000.00
Capital Improvement Fund	-	25,000.00	25,000.00	-
Total Operating Transfers to	293,000.00	305,000.00	25,000.00	280,000.00
Total Expenditures	1,757,120.43	1,778,253.83	$ 2,016,983.00	$ (238,729.17)
Receipts Over(Under) Expenditures	(205,156.45)	409,217.87		
Unencumbered Cash, Beginning	442,224.08	237,067.63		
Unencumbered Cash, Ending	$ 237,067.63	$ 646,285.50		

WOODSON COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 211,292.07	$ 274,398.33	$ 280,564.00	$ (6,165.67)
Delinquent Tax	6,243.13	5,059.00	4,275.00	784.00
Motor Vehicle Tax	20,859.65	18,168.71	16,632.00	1,536.71
Recreational Vehicle Tax	454.80	372.54	335.00	37.54
Commercial Vehicle Tax	1,410.43	1,267.20	1,074.00	193.20
16/20 M Truck Tax	2,198.98	3,130.75	2,715.00	415.75
Watercraft Tax	-	-	246.00	(246.00)
Mineral Production Tax	112.82	129.42	-	129.42
Intergovernmental				
Federal Grants	6,555.98	567.98	-	567.98
State Grants	-	3,000.00	-	3,000.00
Licenses, Fees, and Permits				
Service Fees	172,971.38	139,760.27	125,000.00	14,760.27
Use of Money and Property			-	-
Rental Income	595.00	250.00	-	250.00
Other Receipts				
Reimbursed Expenses	10,433.72	1,403.08	-	1,403.08
Total Receipts	433,127.96	447,507.28	$ 430,841.00	$ 16,666.28
Expenditures				
Public Safety				
Personal Services	261,271.77	287,601.76	$ 306,240.00	$ (18,638.24)
Contractual Services	33,718.89	40,839.05	38,500.00	2,339.05
Commodities	28,574.90	22,891.15	27,500.00	(4,608.85)
Capital Outlay	13,929.41	11,409.75	-	11,409.75
Operating Transfers to:				
Special Ambulance Equipment Fund	75,000.00	30,000.00	35,000.00	(5,000.00)
Special Equipment Reserve Fund	10,000.00	20,000.00	20,000.00	-
Total Expenditures	422,494.97	412,741.71	$ 427,240.00	$ (14,498.29)
Receipts Over(Under) Expenditures	10,632.99	34,765.57		
Unencumbered Cash, Beginning	-	10,632.99		
Unencumbered Cash, Ending	$ 10,632.99	$ 45,398.56		

WOODSON COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 134,118.60	$ 167,036.42	$ 170,783.00	$ (3,746.58)
Delinquent Tax	4,240.53	3,450.06	2,192.00	1,258.06
Motor Vehicle Tax	10,483.14	11,529.56	10,556.00	973.56
Recreational Vehicle Tax	228.53	236.42	213.00	23.42
Commercial Vehicle Tax	708.79	804.16	681.00	123.16
Watercraft Tax	-	-	156.00	(156.00)
16/20 M Truck Tax	1,831.80	1,577.36	1,723.00	(145.64)
Mineral Production Tax	71.58	78.80	-	78.80
Intergovernmental				
Federal Grants	274.14	345.76	-	345.76
Other Receipts				
Miscellaneous	2,254.90	2,948.56	-	2,948.56
Total Receipts	154,212.01	188,007.10	$ 186,304.00	$ 1,703.10
Expenditures				
General Government				
Personal Services	94,598.00	130,243.55	$ 138,000.00	$ (7,756.45)
Contractual Services	18,423.80	17,596.86	37,000.00	(19,403.14)
Commodities	2,764.12	2,352.72	13,500.00	(11,147.28)
Capital Outlay	15.77	-	5,000.00	(5,000.00)
Operating Transfers to Special Equipment Reserve Fund	53,000.00	30,000.00	-	30,000.00
Total Expenditures	168,801.69	180,193.13	$ 193,500.00	$ (13,306.87)
Receipts Over(Under) Expenditures	(14,589.68)	7,813.97		
Unencumbered Cash, Beginning	39,580.59	24,990.91		
Unencumbered Cash, Ending	$ 24,990.91	$ 32,804.88		

WOODSON COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 21,032.54	$ 22,869.12	$ 23,368.00	$ (498.88)
Delinquent Tax	638.59	523.21	300.00	223.21
Motor Vehicle Tax	1,747.28	1,808.29	1,654.00	154.29
Recreational Vehicle Tax	38.08	37.01	33.00	4.01
Commercial Vehicle Tax	118.20	126.10	107.00	19.10
Watercraft Tax	-	-	24.00	(24.00)
16/20 M Truck Tax	252.65	262.43	270.00	(7.57)
Mineral Production Tax	11.18	10.93	-	10.93
Intergovernmental				
Federal Grants	42.99	47.35	-	47.35
Total Receipts	23,881.51	25,684.44	$ 25,756.00	$ (71.56)
Expenditures				
Agriculture				
Contractual Services	22,500.00	25,500.00	$ 25,500.00	$ -
Capital Outlay	-	-	1,000.00	(1,000.00)
Total Expenditures	22,500.00	25,500.00	$ 26,500.00	$ (1,000.00)
Receipts Over(Under) Expenditures	1,381.51	184.44		
Unencumbered Cash, Beginning	28.97	1,410.48		
Unencumbered Cash, Ending	$ 1,410.48	$ 1,594.92		

WOODSON COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 39,349.66	$ 79,775.60	$ 81,504.00	$ (1,728.40)
Delinquent Tax	2,442.25	1,647.33	1,046.00	601.33
Motor Vehicle Tax	7,481.51	3,387.72	3,100.00	287.72
Recreational Vehicle Tax	163.14	69.47	62.00	7.47
Commercial Vehicle Tax	505.83	236.31	200.00	36.31
Watercraft Tax	-	-	46.00	(46.00)
16/20 M Truck Tax	1,207.99	1,125.22	506.00	619.22
Mineral Production Tax	21.04	37.61	-	37.61
Intergovernmental				
Federal Grants	80.56	165.07	-	165.07
Other Receipts				
Reimbursed Expense	59.85	-	-	-
Total Receipts	51,311.83	86,444.33	$ 86,464.00	$ (19.67)
Expenditures				
General Government				
Personal Services	47,786.70	54,897.75	$ 45,500.00	$ 9,397.75
Contractual Services	22,520.78	19,591.65	20,000.00	(408.35)
Commodities	10,340.92	4,208.66	10,000.00	(5,791.34)
Capital Outlay	762.60	-	-	-
Operating Transfers to				
Special Equipment Reserve Fund	10,000.00	-	25,000.00	(25,000.00)
Total Expenditure	91,411.00	78,698.06	$ 100,500.00	$ (21,801.94)
Receipts Over(Under) Expenditures	(40,099.17)	7,746.27		
Unencumbered Cash, Beginning	66,352.91	26,253.74		
Unencumbered Cash, Ending	$ 26,253.74	$ 34,000.01		

WOODSON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 33,601.64	$ 29,740.74	$ 30,407.00	$ (666.26)
Delinquent Tax	820.71	742.33	390.00	352.33
Motor Vehicle Tax	204.51	2,886.16	2,639.00	247.16
Recreational Vehicle Tax	4.43	59.21	53.00	6.21
Commercial Vehicle Tax	13.77	201.29	170.00	31.29
Watercraft Tax	-	-	39.00	(39.00)
16/20 M Truck Tax	677.56	34.34	431.00	(396.66)
Mineral Production Tax	17.90	14.02	-	14.02
Intergovernmental				
Federal Grants	68.62	61.59	-	61.59
Total Receipts	35,409.14	33,739.68	$ 34,129.00	$ (389.32)
Expenditures				
Economic Development				
Contractual Services	30,000.00	37,867.25	$ 35,000.00	$ 2,867.25
Capital Outlay	-	-	11,000.00	(11,000.00)
Total Expenditures	30,000.00	37,867.25	$ 46,000.00	$ (8,132.75)
Receipts Over(Under) Expenditures	5,409.14	(4,127.57)		
Unencumbered Cash, Beginning	23,614.82	29,023.96		
Unencumbered Cash, Ending	$ 29,023.96	$ 24,896.39		

WOODSON COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 555,127.94	$ 672,850.07	$ 688,099.00	$ (15,248.93)
Delinquent Tax	21,964.65	16,750.48	10,910.00	5,840.48
Motor Vehicle Tax	59,203.20	47,740.68	43,708.00	4,032.68
Recreational Vehicle Tax	1,290.76	978.86	881.00	97.86
Commercial Vehicle Tax	4,002.92	3,329.83	2,821.00	508.83
Watercraft Tax	-	-	646.00	(646.00)
16/20 M Truck Tax	8,953.62	8,900.82	7,136.00	1,764.82
Mineral Production Tax	296.44	317.39	-	317.39
Intergovernmental				
Federal Grants	1,135.14	1,392.85	-	1,392.85
Total Receipts	651,974.67	752,260.98	$ 754,201.00	$ (1,940.02)
Expenditures				
General Government				
Health Insurance	389,486.68	386,080.01	$ 579,000.00	$ (192,919.99)
KPERS	187,489.08	181,586.49	200,000.00	(18,413.51)
Life Insurance	5,656.75	5,746.27	4,000.00	1,746.27
Social Security	166,926.86	193,299.48	160,000.00	33,299.48
Unemployment	20,003.26	9,010.55	25,000.00	(15,989.45)
Workmen's Compensation	23,506.54	34,516.32	90,000.00	(55,483.68)
Reimbursed Expense	(298,657.58)	(106,269.72)	(75,000.00)	(31,269.72)
Total Expenditures	494,411.59	703,969.40	$ 983,000.00	$ (279,030.60)
Receipts Over(Under) Expenditures	157,563.08	48,291.58		
Unencumbered Cash, Beginning	584,850.99	742,414.07		
Unencumbered Cash, Ending	$ 742,414.07	$ 790,705.65		

WOODSON COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 3,185.74	$ 2,634.30	$ 2,652.00	$ (17.70)
Delinquent Tax	87.21	73.53	34.00	39.53
Motor Vehicle Tax	235.11	273.81	249.00	24.81
Recreational Vehicle Tax	5.11	5.64	5.00	0.64
Commercial Vehicle Tax	15.93	19.08	16.00	3.08
Watercraft Tax	-	-	4.00	(4.00)
16/20 M Truck Tax	33.47	35.33	41.00	(5.67)
Mineral Production Tax	1.68	1.23	-	1.23
Intergovernmental				
Federal Grants	6.51	5.46	-	5.46
Total Receipts	3,570.76	3,048.38	$ 3,001.00	$ 47.38
Expenditures				
Agriculture				
Contractual Services	3,000.00	3,000.00	$ 3,000.00	$ -
Capital Outlay	-	-	500.00	(500.00)
Total Expenditures	3,000.00	3,000.00	$ 3,500.00	$ (500.00)
Receipts Over(Under) Expenditures	570.76	48.38		
Unencumbered Cash, Beginning	25.78	596.54		
Unencumbered Cash, Ending	$ 596.54	$ 644.92		

WOODSON COUNTY, KANSAS
FAIR BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 8,535.03	$ 10,811.37	$ 11,027.00	$ (215.63)
Delinquent Tax	250.22	206.70	142.00	64.70
Motor Vehicle Tax	711.95	733.97	669.00	64.97
Recreational Vehicle Tax	15.49	15.10	13.00	2.10
Commercial Vehicle Tax	48.13	51.20	43.00	8.20
Watercraft Tax	-	-	10.00	(10.00)
16/20 M Truck Tax	99.46	107.04	109.00	(1.96)
Mineral Production Tax	4.56	5.10	-	5.10
Intergovernmental				
Federal Grants	17.45	22.38	-	22.38
Total Receipts	9,682.29	11,952.86	$ 12,013.00	$ (60.14)
Expenditures				
Agriculture				
Contractual Services	9,000.00	12,000.00	$ 12,000.00	$ -
Capital Outlay	-	-	500.00	(500.00)
Total Expenditures	9,000.00	12,000.00	$ 12,500.00	$ (500.00)
Receipts Over(Under) Expenditures	682.29	(47.14)		
Unencumbered Cash, Beginning	122.01	804.30		
Unencumbered Cash, Ending	$ 804.30	$ 757.16		

WOODSON COUNTY, KANSAS
4-H BUILDING MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 15,216.86	$ 18,225.36	$ 18,616.00	$ (390.64)
Delinquent Tax	803.56	635.91	239.00	396.91
Motor Vehicle Tax	2,398.49	1,309.39	1,196.00	113.39
Recreation Vehicle Tax	52.33	26.85	24.00	2.85
Commercial Vehicle Tax	162.14	91.33	77.00	14.33
Watercraft Tax	-	-	18.00	(18.00)
16/20 M Truck Tax	316.44	360.31	195.00	165.31
Mineral Production Tax	8.12	8.61	-	8.61
Intergovernmental				
Federal Grants	31.14	37.73	-	37.73
Use of Money and Property				
Rent	1,940.00	1,120.00	-	1,120.00
Total Receipts	20,929.08	21,815.49	$ 20,365.00	$ 1,450.49
Expenditures				
Agriculture				
Contractual Services	18,643.91	21,509.61	$ 35,000.00	$ (13,490.39)
Commodities	629.55	897.00	3,000.00	(2,103.00)
Capital Outlay	-	-	3,000.00	(3,000.00)
Total Expenditures	19,273.46	22,406.61	$ 41,000.00	$ (18,593.39)
Receipts Over(Under) Expenditures	1,655.62	(591.12)		
Unencumbered Cash, Beginning	43,614.95	45,270.57		
Unencumbered Cash, Ending	$ 45,270.57	$ 44,679.45		

WOODSON COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 28,095.16	$ 27,555.38	$ 28,153.00	$ (597.62)
Delinquent Tax	876.98	711.66	361.00	350.66
Motor Vehicle Tax	2,408.38	2,415.54	2,211.00	204.54
Recreational Vehicle Tax	52.49	49.51	45.00	4.51
Commercial Vehicle Tax	162.86	168.49	143.00	25.49
Watercraft Tax	-	-	33.00	(33.00)
16/20 M Truck Tax	347.36	362.06	361.00	1.06
Mineral Production Tax	15.00	12.99	-	12.99
Intergovernmental				
Federal Grants	57.43	57.06	-	57.06
Total Receipts	32,015.66	31,332.69	$ 31,307.00	$ 25.69
Expenditures				
Health				
Contractual Services	31,000.00	31,000.00	$ 31,000.00	$ -
Capital Outlay	-	-	500.00	(500.00)
Total Expenditures	31,000.00	31,000.00	$ 31,500.00	$ (500.00)
Receipts Over(Under) Expenditures	1,015.66	332.69		
Unencumbered Cash, Beginning	46.61	1,062.27		
Unencumbered Cash, Ending	$ 1,062.27	$ 1,394.96		

WOODSON COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 9,311.10	$ 8,887.00	$ 9,046.00	$ (159.00)
Delinquent Tax	279.83	229.36	116.00	113.36
Motor Vehicle Tax	770.07	800.62	732.00	68.62
Recreational Vehicle Tax	16.83	16.40	15.00	1.40
Commercial Vehicle Tax	52.06	55.82	47.00	8.82
Watercraft Tax	-	-	11.00	(11.00)
16/20 M Truck Tax	111.53	115.80	120.00	(4.20)
Mineral Production Tax	4.99	4.20	-	4.20
Intergovernmental				
Federal Grants	19.03	18.40	-	18.40
Total Receipts	10,565.44	10,127.60	$ 10,087.00	$ 40.60
Expenditures				
Culture and Recreation				
Contractual Services	9,900.00	10,000.00	$ 10,000.00	$ -
Capital Outlay	-	-	500.00	(500.00)
Total Expenditures	9,900.00	10,000.00	$ 10,500.00	$ (500.00)
Receipts Over(Under) Expenditures	665.44	127.60		
Unencumbered Cash, Beginning	22.41	687.85		
Unencumbered Cash, Ending	$ 687.85	$ 815.45		

WOODSON COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 37,818.11	$ 34,921.18	$ 35,686.00	$ (764.82)
Delinquent Tax	1,084.32	898.21	458.00	440.21
Motor Vehicle Tax	2,964.13	3,250.82	2,975.00	275.82
Recreational Vehicle Tax	64.57	66.67	60.00	6.67
Commercial Vehicle Tax	200.38	226.76	192.00	34.76
Watercraft Tax	-	-	44.00	(44.00)
16/20 M Truck Tax	429.02	445.51	486.00	(40.49)
Mineral Production Tax	20.20	16.47	-	16.47
Intergovernmental				
Federal Grants	77.30	72.31	-	72.31
Total Receipts	42,658.03	39,897.93	$ 39,901.00	$ (3.07)
Expenditures				
Health				
Contractual Services	40,431.00	39,580.00	$ 39,580.00	$ -
Capital Outlay	-	-	1,600.00	(1,600.00)
Total Expenditures	40,431.00	39,580.00	$ 41,180.00	$ (1,600.00)
Receipts Over(Under) Expenditures	2,227.03	317.93		
Unencumbered Cash, Beginning	78.63	2,305.66		
Unencumbered Cash, Ending	$ 2,305.66	$ 2,623.59		

WOODSON COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 22,093.86	$ 20,273.71	$ 20,733.00	$ (459.29)
Delinquent Tax	656.57	539.97	266.00	273.97
Motor Vehicle Tax	1,788.56	1,899.43	1,736.00	163.43
Recreational Vehicle Tax	39.02	38.93	35.00	3.93
Commercial Vehicle Tax	120.93	132.48	112.00	20.48
Watercraft Tax	-	-	26.00	(26.00)
16/20 M Truck Tax	257.66	268.82	283.00	(14.18)
Mineral Production Tax	11.80	9.55	-	9.55
Intergovernmental				
Federal Grants	45.16	41.98	-	41.98
Total Receipts	25,013.56	23,204.87	$ 23,191.00	$ 13.87
Expenditures				
Health				
Contractual Services	23,000.00	23,000.00	$ 23,000.00	$ -
Capital Outlay	-	-	1,600.00	(1,600.00)
Total Expenditures	23,000.00	23,000.00	$ 24,600.00	$ (1,600.00)
Receipts Over(Under) Expenditures	2,013.56	204.87		
Unencumbered Cash, Beginning	51.12	2,064.68		
Unencumbered Cash, Ending	$ 2,064.68	$ 2,269.55		

WOODSON COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 56,834.36	$ 79,307.42	$ 81,081.00	$ (1,773.58)
Delinquent Tax	1,528.98	1,327.88	1,041.00	286.88
Motor Vehicle Tax	2,510.90	4,883.77	4,471.00	412.77
Recreational Vehicle Tax	54.72	100.15	90.00	10.15
Commercial Vehicle Tax	169.79	340.61	289.00	51.61
Watercraft Tax	-	-	66.00	(66.00)
16/20 M Truck Tax	676.57	379.15	730.00	(350.85)
Mineral Production Tax	30.31	37.38	-	37.38
Intergovernmental				
Federal Grants	116.12	164.14	-	164.14
Other Receipts				
Reimbursed Expense	-	225.00	-	225.00
Total Receipts	61,921.75	86,765.50	$ 87,768.00	$ (1,002.50)
Expenditures				
Agriculture				
Personal Services	23,014.11	34,784.90	$ 42,000.00	$ (7,215.10)
Contractual Services	9,615.32	10,010.77	19,500.00	(9,489.23)
Commodities	100,922.94	96,798.15	115,000.00	(18,201.85)
Reimbursed Expense	(73,210.75)	(76,484.00)	(85,000.00)	8,516.00
Operating Transfers to				
Special Noxious Weed Fund	10,000.00	-	-	-
Total Expenditures	70,341.62	65,109.82	$ 91,500.00	$ (26,390.18)
Receipts Over(Under) Expenditures	(8,419.87)	21,655.68		
Unencumbered Cash, Beginning	23,671.65	15,251.78		
Unencumbered Cash, Ending	$ 15,251.78	$ 36,907.46		

WOODSON COUNTY, KANSAS
PLANNING BOARD FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Officer Fees	$ 147.00	$ 68.00	$ 120.00	$ (52.00)
Total Receipts	147.00	68.00	$ 120.00	$ (52.00)
Expenditures				
General Government				
Contractual Services	-	-	$ 783.00	$ (783.00)
Total Expenditures	-	-	$ 783.00	$ (783.00)
Receipts Over(Under) Expenditures	147.00	68.00		
Unencumbered Cash, Beginning	543.15	690.15		
Unencumbered Cash, Ending	$ 690.15	$ 758.15		

WOODSON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,373,789.14	$ 1,123,186.64	$ 1,149,274.00	$ (26,087.36)
Delinquent Tax	41,780.90	34,081.77	15,399.00	18,682.77
Motor Vehicle Tax	122,522.06	118,115.95	108,139.00	9,976.95
Recreational Vehicle Tax	2,671.18	2,421.93	2,180.00	241.93
Commercial Tax	8,284.09	8,238.37	6,980.00	1,258.37
Watercraft Tax	-	-	1,598.00	(1,598.00)
16/20 M Truck Tax	16,401.53	18,408.36	17,655.00	753.36
Mineral Production Tax	733.41	530.15	-	530.15
Intergovernmental				
Federal Grants	128,785.30	2,344.06	-	2,344.06
State Grants	16,494.41	-	-	-
Special City & County Highway	240,386.44	252,121.59	243,260.00	8,861.59
Connecting Links	44,043.05	38,978.57	41,131.00	(2,152.43)
Use of Money and Property				
Sale of Assets	1,480.50	8,113.50	-	8,113.50
Other Receipts				
Reimbursed Expenses	38,842.26	45,516.00	-	45,516.00
Miscellaneous	5.00	-	-	-
Total Receipts	2,036,219.27	1,652,056.89	$ 1,585,616.00	$ 66,440.89
Expenditures				
Public Works				
Maintenance				
Personal Services	366,066.06	356,070.20	$ 581,000.00	$ (224,929.80)
Contractual Services	162,124.34	188,379.06	138,000.00	50,379.06
Commodities	1,227,055.11	967,798.60	1,210,000.00	(242,201.40)
Capital Outlay	3,200.00	37,555.64	50,000.00	(12,444.36)
Reimbursed Expense	-	(53,187.93)	-	(53,187.93)
Administration				
Personal Services	63,098.27	80,941.74	100,560.00	(19,618.26)
Contractual Services	1,040.00	2,240.52	4,500.00	(2,259.48)
Commodities	2,974.87	498.24	3,000.00	(2,501.76)
Reimbursed Expense	-	-	(50,000.00)	50,000.00

WOODSON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to:				
Special Machinery Fund	$ 375,000.00	$ -	$ -	$ -
Special Highway Reserve Fund	-	190,344.15	-	190,344.15
Total Expenditures	2,200,558.65	1,770,640.22	$ 2,037,060.00	$ (266,419.78)
Receipts Over(Under) Expenditures	(164,339.38)	(118,583.33)		
Unencumbered Cash, Beginning	514,352.52	350,013.14		
Unencumbered Cash, Ending	$ 350,013.14	$ 231,429.81		

WOODSON COUNTY, KANSAS
SPECIAL HIGHWAY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	$ -	$ 190,344.15
Total Receipts	-	190,344.15
Expenditures		
Public Works		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	190,344.15
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 190,344.15

WOODSON COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 130,534.70	$ 129,753.88	$ 133,369.00	$ (3,615.12)
Delinquent Tax	2,957.30	2,335.78	1,320.00	1,015.78
Motor Vehicle Tax	8,091.61	7,977.32	7,511.00	466.32
Recreational Vehicle Tax	164.79	137.72	120.00	17.72
Commercial Vehicle Tax	627.93	593.81	540.00	53.81
Watercraft Tax	-	-	74.00	(74.00)
16/20 M Truck Tax	1,878.83	2,090.50	2,027.00	63.50
Mineral Production Tax	88.95	78.04	-	78.04
Use of Money and Property				
Rent	1,000.00	400.00	-	400.00
Other Receipts				
Miscellaneous	1,927.82	-	-	-
Total Receipts	147,271.93	143,367.05	$ 144,961.00	$ (1,593.95)
Expenditures				
Public Safety				
Personal Services	33,214.94	34,224.94	$ 42,500.00	$ (8,275.06)
Contractual Services	38,454.55	31,221.67	35,000.00	(3,778.33)
Commodities	36,226.19	25,540.37	40,000.00	(14,459.63)
Capital Outlay	2,802.64	40,525.00	-	40,525.00
Operating Transfers to				
Special Rural Fire Equipment Fund	35,000.00	24,000.00	46,000.00	(22,000.00)
Total Expenditures	145,698.32	155,511.98	$ 163,500.00	$ (7,988.02)
Receipts Over(Under) Expenditures	1,573.61	(12,144.93)		
Unencumbered Cash, Beginning	19,668.92	21,242.53		
Unencumbered Cash, Ending	$ 21,242.53	$ 9,097.60		

WOODSON COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 58,848.33	$ 49,918.76	$ 51,063.00	$ (1,144.24)
Delinquent Tax	1,706.14	1,410.05	655.00	755.05
Motor Vehicle Tax	4,800.14	5,059.24	4,630.00	429.24
Recreational Vehicle Tax	104.65	103.73	93.00	10.73
Commercial Tax	324.55	352.89	299.00	53.89
Watercraft Tax	-	-	68.00	(68.00)
16/20 M Truck Tax	657.71	721.28	756.00	(34.72)
Mineral Production Tax	31.39	23.52	-	23.52
Intergovernmental				
Federal Grants	120.29	103.39	-	103.39
Total Receipts	66,593.20	57,692.86	$ 57,564.00	$ 128.86
Expenditures				
Economic Development				
Contractual Services	64,015.60	57,522.25	$ 67,150.00	(9,627.75)
Capital Outlay	292.89	3.68	2,000.00	$ (1,996.32)
Total Expenditures	64,308.49	57,525.93	$ 69,150.00	$ (11,624.07)
Receipts Over(Under) Expenditures	2,284.71	166.93		
Unencumbered Cash, Beginning	20,067.41	22,352.12		
Unencumbered Cash, Ending	$ 22,352.12	$ 22,519.05		

WOODSON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 3,585.31	$ 3,430.73	$ 2,124.00	$ 1,306.73
Total Receipts	3,585.31	3,430.73	$ 2,124.00	$ 1,306.73
Expenditures				
Health				
Contractual Services	6,415.64	963.66	$ 17,342.00	$ (16,378.34)
Total Expenditures	6,415.64	963.66	$ 17,342.00	$ (16,378.34)
Receipts Over(Under) Expenditures	(2,830.33)	2,467.07		
Unencumbered Cash, Beginning	14,854.61	12,024.28		
Unencumbered Cash, Ending	$ 12,024.28	$ 14,491.35		

WOODSON COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 447,690.39	$ 306,454.82	$ 313,668.00	$ (7,213.18)
Delinquent Tax	7,336.64	7,432.63	-	7,432.63
Motor Vehicle Tax	20,546.38	38,468.64	35,217.00	3,251.64
Recreational Vehicle Tax	447.89	788.78	710.00	78.78
Commercial Tax	1,389.21	2,683.08	2,273.00	410.08
Watercraft Tax	-	-	520.00	(520.00)
16/20 M Truck Tax	2,135.56	3,083.57	5,750.00	(2,666.43)
Mineral Production Tax	238.87	144.66	-	144.66
Intergovernmental				
Federal Grants	914.68	634.93	-	634.93
Connecting Links	-	150,000.00	-	150,000.00
Total Receipts	480,699.62	509,691.11	$ 358,138.00	$ 151,553.11
Expenditures				
Public Works				
Contractual Services	38,880.00	187,486.80	$ -	$ 187,486.80
Commodities	-	60,666.66	-	60,666.66
Capital Outlay	-	-	900,000.00	(900,000.00)
Total Expenditures	38,880.00	248,153.46	$ 900,000.00	$ (651,846.54)
Receipts Over(Under) Expenditures	441,819.62	261,537.65		
Unencumbered Cash, Beginning	563,753.06	1,005,572.68		
Unencumbered Cash, Ending	$ 1,005,572.68	$ 1,267,110.33		

WOODSON COUNTY, KANSAS
SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 10,313.30	$ 12,239.15	$ 12,484.00	$ (244.85)
Delinquent Tax	726.32	507.31	160.00	347.31
Motor Vehicle Tax	2,204.27	888.18	810.00	78.18
Recreational Vehicle Tax	48.10	18.21	16.00	2.21
Commercial Vehicle Tax	149.02	61.95	52.00	9.95
Watercraft Tax	-	-	12.00	(12.00)
16/20 M Truck Tax	326.13	331.35	132.00	199.35
Mineral Production Tax	5.52	5.77	-	5.77
Intergovernmental				
Federal Grants	21.12	25.34	-	25.34
Total Receipts	13,793.78	14,077.26	$ 13,666.00	$ 411.26
Expenditures				
General Government				
Contractual Services	27,097.19	32,245.00	$ 46,000.00	$ (13,755.00)
Total Expenditures	27,097.19	32,245.00	$ 46,000.00	$ (13,755.00)
Receipts Over(Under) Expenditures	(13,303.41)	(18,167.74)		
Unencumbered Cash, Beginning	65,481.19	52,177.78		
Unencumbered Cash, Ending	$ 52,177.78	$ 34,010.04		

WOODSON COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,874.33	$ 1,793.50	$ 2,125.00	$ (331.50)
Total Receipts	1,874.33	1,793.50	$ 2,125.00	$ (331.50)
Expenditures				
Culture and Recreation				
Contractual Services	-	-	$ 11,717.00	$ (11,717.00)
Total Expenditures	-	-	$ 11,717.00	$ (11,717.00)
Receipts Over(Under) Expenditures	1,874.33	1,793.50		
Unencumbered Cash, Beginning	9,229.68	11,104.01		
Unencumbered Cash, Ending	$ 11,104.01	$ 12,897.51		

WOODSON COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	$ 9,255.48	$ 9,954.08	$ 10,000.00	$ (45.92)
Total Receipts	9,255.48	9,954.08	$ 10,000.00	$ (45.92)
Expenditures				
Economic Development				
Contractual Services	10,736.20	18,287.47	$ 40,399.00	$ (22,111.53)
Commodities	1,235.00	-	-	-
Total Expenditures	11,971.20	18,287.47	$ 40,399.00	$ (22,111.53)
Receipts Over(Under) Expenditures	(2,715.72)	(8,333.39)		
Unencumbered Cash, Beginning	20,399.15	17,683.43		
Unencumbered Cash, Ending	$ 17,683.43	$ 9,350.04		

WOODSON COUNTY, KANSAS
SPECIAL AMBULANCE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Ambulance Fund	$ 75,000.00	$ 30,000.00
Total Receipts	75,000.00	30,000.00
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	75,000.00	30,000.00
Unencumbered Cash, Beginning	159,135.36	234,135.36
Unencumbered Cash, Ending	$ 234,135.36	$ 264,135.36

WOODSON COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 3,857.00	$ -
State Grants	11,905.50	-
Licenses, Fees, and Permits		
Officer Fees	-	21,522.02
Use of Money and Property		
Sale of Assets	-	28,050.00
Other Receipts		
Insurance Proceeds	-	2,000.00
Miscellaneous	25,722.70	-
Operating Transfers from:		
General Fund	293,000.00	280,000.00
Ambulance Fund	10,000.00	20,000.00
Appraiser's Cost Fund	53,000.00	30,000.00
Direct Election Fund	10,000.00	-
Total Receipts	407,485.20	381,572.02
Expenditures		
General Government		
Capital Outlay	73,973.29	81,094.12
Total Expenditures	73,973.29	81,094.12
Receipts Over(Under) Expenditures	333,511.91	300,477.90
Unencumbered Cash, Beginning	585,411.86	918,923.77
Unencumbered Cash, Ending	$ 918,923.77	$ 1,219,401.67

WOODSON COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Noxious Weed Fund	$ 10,000.00	$ -	$ -	$ -
Total Receipts	10,000.00	-	$ -	$ -
Expenditures				
Agriculture				
Capital Outlay	24,947.18	22,749.50	$ 106,861.00	$ (84,111.50)
Total Expenditures	24,947.18	22,749.50	$ 106,861.00	$ (84,111.50)
Receipts Over(Under) Expenditures	(14,947.18)	(22,749.50)		
Unencumbered Cash, Beginning	106,861.46	91,914.28		
Unencumbered Cash, Ending	$ 91,914.28	$ 69,164.78		

WOODSON COUNTY, KANSAS
SPECIAL MACHINERY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	$ 36,741.00	$ -
Operating Transfers from		
Road and Bridge Fund	375,000.00	-
Total Receipts	411,741.00	-
Expenditures		
Public Works		
Capital Outlay	217,200.00	301,810.50
Total Expenditures	217,200.00	301,810.50
Receipts Over(Under) Expenditures	194,541.00	(301,810.50)
Unencumbered Cash, Beginning	449,791.57	644,332.57
Unencumbered Cash, Ending	$ 644,332.57	$ 342,522.07

WOODSON COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ -	$ 25,000.00
Total Receipts	-	25,000.00
Expenditures		
Public Works		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	25,000.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 25,000.00

WOODSON COUNTY, KANSAS
SPECIAL RURAL FIRE EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	$ 8,400.00	$ -
Other Receipts		
Donations	10,000.00	10,000.00
Operating Transfers from		
Rural Fire District No. 1 Fund	35,000.00	24,000.00
Total Receipts	53,400.00	34,000.00
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	53,400.00	34,000.00
Unencumbered Cash, Beginning	251,187.39	304,587.39
Unencumbered Cash, Ending	$ 304,587.39	$ 338,587.39

WOODSON COUNTY, KANSAS
RURAL FIRE DISTRICT DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	$ 3,645.00	$ 540.00
Total Receipts	3,645.00	540.00
Expenditures		
Public Safety		
Contractual Services	-	820.00
Commodities	1,106.86	1,433.10
Total Expenditures	1,106.86	2,253.10
Receipts Over(Under) Expenditures	2,538.14	(1,713.10)
Unencumbered Cash, Beginning	11,442.32	13,980.46
Unencumbered Cash, Ending	$ 13,980.46	$ 12,267.36

WOODSON COUNTY, KANSAS
SEWER DISTRICT NO. 1 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Special Assessments	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	514.64	514.64
Unencumbered Cash, Ending	$ 514.64	$ 514.64

WOODSON COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 59,484.54	$ 60,057.42	$ 132,500.00	$ (72,442.58)
Total Receipts	59,484.54	60,057.42	$ 132,500.00	$ (72,442.58)
Expenditures				
Public Safety				
Contractual Services	29,626.37	36,721.10	$ 102,000.00	$ (65,278.90)
Commodities	6,959.71	-	81,131.00	(81,131.00)
Capital Outlay	36,600.00	36,600.00	36,600.00	-
Total Expenditures	73,186.08	73,321.10	$ 219,731.00	$ (146,409.90)
Receipts Over(Under) Expenditures	(13,701.54)	(13,263.68)		
Unencumbered Cash, Beginning	106,731.24	93,029.70		
Unencumbered Cash, Ending	$ 93,029.70	$ 79,766.02		

WOODSON COUNTY, KANSAS
OTHER GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 9,480.98	$ 3,612.14
Total Receipts	9,480.98	3,612.14
Expenditures		
General Government		
Contractual Services	16,542.19	-
Total Expenditures	16,542.19	-
Receipts Over(Under) Expenditures	(7,061.21)	3,612.14
Unencumbered Cash, Beginning	8,073.30	1,012.09
Unencumbered Cash, Ending	$ 1,012.09	$ 4,624.23

WOODSON COUNTY, KANSAS
AMERICAN RESCUE PLAN ACT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 354,760.00	$ 50,000.00
Total Receipts	354,760.00	50,000.00
Expenditures		
General Government		
Contractual Services	231,009.36	76,520.12
Total Expenditures	231,009.36	76,520.12
Receipts Over(Under) Expenditures	123,750.64	(26,520.12)
Unencumbered Cash, Beginning	67,532.39	191,283.03
Unencumbered Cash, Ending	$ 191,283.03	$ 164,762.91

WOODSON COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Special Assessments	$ 279,677.04	$ 374,270.04	$ 310,000.00	$ 64,270.04
Delinquent Tax	40,649.83	31,338.74	-	31,338.74
Intergovernmental				
State Grants	5,080.71	15,242.13	-	15,242.13
Use of Money and Property				
Rent	23,906.50	24,353.50	15,000.00	9,353.50
Tire Fees	-	439.00	-	439.00
Sale of Assets	5,661.00	8,866.00	-	8,866.00
Sale of Recycling Materials	11,669.00	12,730.59	10,000.00	2,730.59
Other Receipts				
Miscellaneous	663.78	-	-	-
Reimbursements	182.00	22,749.50	-	22,749.50
Total Receipts	367,489.86	489,989.50	$ 335,000.00	$ 154,989.50
Expenditures				
Sanitation				
Personal Services	250,674.56	243,388.90	$ 230,000.00	$ 13,388.90
Contractual Services	110,257.51	103,451.58	132,500.00	(29,048.42)
Commodities	81,515.61	101,646.38	68,000.00	33,646.38
Capital Outlay	26,548.50	17,362.82	212,663.00	(195,300.18)
Total Expenditures	468,996.18	465,849.68	$ 643,163.00	$ (177,313.32)
Receipts Over(Under) Expenditures	(101,506.32)	24,139.82		
Unencumbered Cash, Beginning	353,014.43	251,508.11		
Unencumbered Cash, Ending	$ 251,508.11	$ 275,647.93		

WOODSON COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 30,795.50	$ 30,005.50
Intergovernmental		
State Grants	1,575.00	1,400.00
Total Receipts	32,370.50	31,405.50
Expenditures		
General Government		
Personal Services	5,393.30	5,606.20
Contractual Services	-	26.09
Operating Transfers to		
General Fund	26,977.20	25,773.21
Total Expenditures	32,370.50	31,405.50
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

WOODSON COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 402.20	$ 418.56
Total Receipts	402.20	418.56
Expenditures		
General Government		
Contractual Services	201.13	209.31
Total Expenditures	201.13	209.31
Receipts Over(Under) Expenditures	201.07	209.25
Unencumbered Cash, Beginning	6,904.60	7,105.67
Unencumbered Cash, Ending	$ 7,105.67	$ 7,314.92

WOODSON COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,683.00	$ 1,866.49
Total Receipts	1,683.00	1,866.49
Expenditures		
Public Safety		
Contractual Services	-	2,479.69
Total Expenditures	-	2,479.69
Receipts Over(Under) Expenditures	1,683.00	(613.20)
Unencumbered Cash, Beginning	16,639.73	18,322.73
Unencumbered Cash, Ending	$ 18,322.73	$ 17,709.53

WOODSON COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,282.50	$ 1,226.50
Total Receipts	1,282.50	1,226.50
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,282.50	1,226.50
Unencumbered Cash, Beginning	4,837.05	6,119.55
Unencumbered Cash, Ending	$ 6,119.55	$ 7,346.05

WOODSON COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 130.00	$ 235.00
Total Receipts	130.00	235.00
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	130.00	235.00
Unencumbered Cash, Beginning	5,503.00	5,633.00
Unencumbered Cash, Ending	$ 5,633.00	$ 5,868.00

WOODSON COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 5,130.00	$ 4,906.00
Total Receipts	5,130.00	4,906.00
Expenditures		
General Government		
Contractual Services	2,465.75	4,591.25
Total Expenditures	2,465.75	4,591.25
Receipts Over(Under) Expenditures	2,664.25	314.75
Unencumbered Cash, Beginning	16,634.33	19,298.58
Unencumbered Cash, Ending	$ 19,298.58	$ 19,613.33

WOODSON COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,282.50	$ 1,226.50
Total Receipts	1,282.50	1,226.50
Expenditures		
General Government		
Contractual Services	-	942.94
Capital Outlay	-	-
Total Expenditures	-	942.94
Receipts Over(Under) Expenditures	1,282.50	283.56
Unencumbered Cash, Beginning	4,068.18	5,350.68
Unencumbered Cash, Ending	$ 5,350.68	$ 5,634.24

WOODSON COUNTY, KANSAS
SHERIFF'S SPECIAL DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,471.45	3,471.45
Unencumbered Cash, Ending	$ 3,471.45	$ 3,471.45

WOODSON COUNTY, KANSAS
SHERIFF'S VIN INSPECTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,640.00	$ 3,620.00
Total Receipts	3,640.00	3,620.00
Expenditures		
Public Safety		
Contractual Services	2,601.33	398.16
Commodities	4,781.15	650.58
Total Expenditures	7,382.48	1,048.74
Receipts Over(Under) Expenditures	(3,742.48)	2,571.26
Unencumbered Cash, Beginning	6,529.31	2,786.83
Unencumbered Cash, Ending	$ 2,786.83	$ 5,358.09

WOODSON COUNTY, KANSAS
JUVENILE INTAKE GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,566.78	1,566.78
Unencumbered Cash, Ending	$ 1,566.78	$ 1,566.78

WOODSON COUNTY, KANSAS
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,032.86	3,032.86
Unencumbered Cash, Ending	$ 3,032.86	$ 3,032.86

WOODSON COUNTY, KANSAS
FEMA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,953.71	3,953.71
Unencumbered Cash, Ending	$ 3,953.71	$ 3,953.71

WOODSON COUNTY, KANSAS
LEPP GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 435.00	$ 520.00
Total Receipts	435.00	520.00
Expenditures		
General Government		
Contractual Services	250.00	400.00
Total Expenditures	250.00	400.00
Receipts Over(Under) Expenditures	185.00	120.00
Unencumbered Cash, Beginning	43.00	228.00
Unencumbered Cash, Ending	$ 228.00	$ 348.00

WOODSON COUNTY, KANSAS
COMMUNITY CORRECTIONS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 462,192.08	$ 514,289.46
Other Receipts		
Miscellaneous	7,992.12	8,063.20
Total Receipts	470,184.20	522,352.66
Expenditures		
General Government		
Personal Services	409,393.35	427,759.59
Contractual Services	70,901.31	74,539.78
Total Expenditures	480,294.66	502,299.37
Receipts Over(Under) Expenditures	(10,110.46)	20,053.29
Unencumbered Cash, Beginning	69,695.69	59,585.23
Unencumbered Cash, Ending	$ 59,585.23	$ 79,638.52

WOODSON COUNTY, KANSAS
JUVENILE JUSTICE AUTHORITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 347,846.72	$ 361,974.45
Other Receipts		
Miscellaneous	2,141.00	1,825.00
Total Receipts	349,987.72	363,799.45
Expenditures		
General Government		
Personal Services	294,196.47	309,454.87
Contractual Services	46,077.25	55,816.53
Total Expenditures	340,273.72	365,271.40
Receipts Over(Under) Expenditures	9,714.00	(1,471.95)
Unencumbered Cash, Beginning	51,356.88	61,070.88
Unencumbered Cash, Ending	$ 61,070.88	$ 59,598.93

WOODSON COUNTY, KANSAS
JUVENILE BEHAVIORAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 46,136.57
Total Receipts	-	46,136.57
Expenditures		
General Government		
Personal Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	46,136.57
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 46,136.57

WOODSON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Neosho Falls City - General	$ -	$ 13,848.52	$ 13,848.52	$ -
Toronto City - Bond and Interest	-	22,403.77	22,403.77	-
Toronto City - General	-	36,411.18	36,411.18	-
Toronto City - Library	-	2,975.50	2,975.50	-
Toronto City - Special Liability	-	2,975.45	2,975.45	-
Yates Center City - General	-	392,522.98	392,522.98	-
Yates Center City - Library	-	68,923.57	68,923.57	-
Yates Center City - Recreation	-	26,374.20	26,374.20	-
Yates Center City - Special Law Enforcement	-	16,162.97	16,162.97	-
Yates Center City - Multi-Year Capital Improve	-	33.17	33.17	-
Piqua City Lighting - General	-	1,697.26	1,697.26	-
Subtotal Cities	-	584,328.57	584,328.57	-
Townships:				
Liberty Township - General	8.65	2,940.82	2,949.47	-
North Township - General	0.62	745.38	746.00	-
Perry Township - General	5.24	988.55	993.79	-
Toronto Township - Fire	-	12,893.97	12,893.97	-
Toronto Township - Building	-	12,909.49	12,909.49	-
Subtotal Townships	14.51	30,478.21	30,492.72	-
Schools:				
USD No. 245 - General	-	30,759.48	30,759.48	-
USD No. 245 - Capital Outlay	-	12,935.14	12,935.14	-
USD No. 245 - Supplemental General	-	36,134.71	36,134.71	-
USD No. 258 - General	-	10,667.33	10,667.33	-
USD No. 258 - Bond and Interest	-	6,541.06	6,541.06	-
USD No. 258 - Capital Outlay	-	5,692.97	5,692.97	-
USD No. 258 - Recreation Commission	-	1,779.15	1,779.15	-
USD No. 258 - Supplemental General	-	10,471.64	10,471.64	-
USD No. 366 - General	-	697,330.67	697,330.67	-
USD No. 366 - Capital Outlay	-	350,850.54	350,850.54	-
USD No. 366 - Supplemental General	-	818,370.92	818,370.92	-
USD No. 386 - Recreation Commission	(12.28)	663.46	651.18	-
USD No. 386 - Capital Outlay	(98.25)	5,307.83	5,209.58	-
USD No. 386 - General	(381.18)	12,993.41	12,612.23	-
USD No. 386 - Bond And Interest	-	12,168.71	7,773.23	4,395.48
USD No. 386 - Supplemental General	(232.92)	14,924.06	14,691.14	-
USD No. 387 - General	-	2,620.66	2,620.66	-
USD No. 387 - Capital Outlay	-	1,205.41	1,205.41	-
USD No. 387 - Supplemental General	-	3,096.77	3,096.77	-
USD No. 389 - General	-	34,493.26	34,493.26	-
USD No. 389 - Bond and Interest	-	33,356.44	33,356.44	-
USD No. 389 - Capital Outlay	-	25,928.03	25,928.03	-
USD No. 389 - Recreation Commission	-	9,043.71	9,043.71	-
USD No. 389 - Supplemental General	-	48,419.63	48,419.63	-
USD No. 484 - General	-	1,095.46	1,095.46	-
USD No. 484 - Bond and Interest	-	752.96	752.96	-
USD No. 484 - Capital Outlay	-	890.37	890.37	-
USD No. 484 - Supplemental General	-	1,783.94	1,783.94	-
USD No. 484 - Recreation	-	394.21	394.21	-
Subtotal Schools	(724.63)	2,190,671.93	2,185,551.82	4,395.48

WOODSON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cemeteries:				
Askren Cemetery - General	$ 3.20	$ 3,873.80	$ 3,877.00	$ -
Belmont Cemetery - General	7.49	2,367.46	2,374.95	-
Big Sandy Cemetery - General	-	4,802.46	4,802.46	-
Buffalo Cemetery - General	-	2,529.88	2,529.88	-
Carlisle Cemetery - General	-	2,552.57	2,552.57	-
Central Owl Creek Cemetery - General	-	2,540.17	2,540.17	-
Kalida Cemetery - General	-	7,418.55	7,418.55	-
Liberty Cemetery - General	-	4,791.63	4,791.63	-
Neosho Falls - Cemetery	-	6,657.20	6,657.20	-
Little Sandy Cemetery - General	1.52	1,266.96	1,268.48	-
Pleasant Valley Cemetery - General	7.80	2,340.01	2,347.81	-
Toronto Cemetery - General	-	15,004.39	15,004.39	-
Yates Center Cemetery - General	-	28,510.22	28,510.22	-
Subtotal Cemeteries	20.01	84,655.30	84,675.31	-
Watershed Districts:				
Cherry Plum WS Dist No. 17 - General	-	26,348.38	26,348.38	-
Upper Verdigris WS Dist No. 24 - General	-	625.06	625.06	-
Big Creek WS Dist No. 48 - General	-	852.20	852.20	-
Cedar Creek WS Dist No. 97 - General	-	10,822.71	10,822.71	-
Subtotal Watershed Districts	-	38,648.35	38,648.35	-
Woodson Co. Improvement District No. 2:				
Woodson Co. Improvement District No. 2	-	1,200.00	1,200.00	-
Subtotal Woodson Co. Improvement District No. 2	-	1,200.00	1,200.00	-
Southwind Extension District #10				
Southwind Extension District #10	-	75,428.92	75,428.92	-
Subtotal Southwind Extension District #10	-	75,428.92	75,428.92	-
Regional Library:				
SEK Library General	-	57,496.48	57,496.48	-
SEK Library Employee Benefits	-	3,709.61	3,709.61	-
Subtotal Regional Library	-	61,206.09	61,206.09	-
Total Subdivisions	$ (690.11)	$ 3,066,617.37	$ 3,061,531.78	$ 4,395.48
State Funds:				
State Educational Building	$ -	$ 50,189.30	$ 50,189.30	$ -
State Institutional Building	-	25,094.54	25,094.54	-
Total State Funds	$ -	$ 75,283.84	$ 75,283.84	$ -
Other Agency Funds:				
Motor Vehicle Licenses	$ 976.01	$ 295,398.48	$ 295,937.99	$ 436.50
Driver License Fees	(919.09)	10,483.09	9,731.50	(167.50)
Commercial Vehicle Licenses	1,544.92	37,484.22	39,029.14	-
Game Licenses	-	5,063.85	4,738.35	325.50
Cereal Malt Beverage Licenses	100.00	150.00	250.00	-
Heritage Trust	470.00	2,453.00	2,345.00	578.00
Neighborhood Revitalization Fees	100.00	700.00	-	800.00
Sales Tax	22,119.19	250,881.91	264,228.81	8,772.29
Oil & Gas Depletion Fund	66,142.33	-	-	66,142.33
Flood Control	176.81	-	-	176.81
Sheriff	220.31	3,080.00	3,080.00	220.31
Law Library	24,265.10	2,583.01	578.93	26,269.18
Total Other Agency Funds	$ 115,195.58	$ 608,277.56	$ 619,919.72	$ 103,553.42

WOODSON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Tax:				
Current Tax	$ 5,072,381.76	$ 7,916,456.92	$ 7,750,119.06	$ 5,238,719.62
Delinquent Tax	32,407.74	204,927.59	208,728.88	28,606.45
Motor Vehicle Tax	129,044.49	577,923.77	569,637.84	137,330.42
Recreational Vehicle Tax	2,239.73	12,588.59	12,038.21	2,790.11
Severance Tax	3,298.58	-	3,298.58	-
Land Management	-	15,334.00	15,334.00	-
Commercial Vehicle Tax	798.13	39,992.20	39,488.39	1,301.94
Total Distributable Funds:	$ 5,240,170.43	$ 8,767,223.07	$ 8,598,644.96	$ 5,408,748.54
Total Agency Funds	$ 5,354,675.90	$ 12,517,401.84	$ 12,355,380.30	$ 5,516,697.44

Jarred Gilmore Phillips

Board of County Commissioners
Woodson County, Kansas

In planning and performing our audit of the financial statement of Woodson County, Kansas as of and for the year ended December 31, 2023 in accordance with auditing standards generally accepted in the United States of America, we considered Woodson County, Kansas' system of internal control over financial reporting (internal control) as a basis for designing 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 Woodson County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Woodson County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiency in internal control that we consider to be material weaknesses.

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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in internal control to be material weaknesses:

Preparation of Financial Statement

Accounting standards states the client must be able to accept responsibility and be able to identify a material misstatement when reviewing the financial statement, including footnotes and supplemental information. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the County staff does not have the ability to process and prepare the required financial statement, including footnotes. The potential effects of this material weakness could be unrecognized errors on the financial statement. While we recognize that this condition is not unusual for a County your size, it is important that you be aware of this condition for financial reporting purposes. Management and the County Commission should continually be aware of the financial reporting of the County and changes in reporting requirements.

This communication is intended solely for the information and use of management, County Commissioners, and others within Woodson County, Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 7, 2024