PAWNEE COUNTY, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2024

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For the Year Ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Pawnee County, Kansas
Larned, Kansas

Adverse and Unmodified Opinions

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

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

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

Basis for Adverse and Unmodified Opinions

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

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

above+beyond
AdamsBrown, LLC

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.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated October 28, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

June 23, 2025

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

Funds	Beginning Unencumbered Cash Balance	Prior Period Audit Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types								
General Fund	$ 1,028,658	-	-	5,083,745	5,362,098	**750,305**	165,139	**915,444**
Special Purpose Funds								
Road & Bridge/Noxious Weed Fund	3,536	-	-	3,155,982	2,909,644	**249,874**	109,938	**359,812**
Library Fund	2,226	-	-	42,342	42,541	**2,027**	-	**2,027**
Historical Collections Fund	29,303	-	-	54,342	59,791	**23,854**	665	**24,519**
Employee Benefit Fund	29,634	-	-	1,662,422	1,502,460	**189,596**	21,511	**211,107**
County Health Fund	1,316,491	-	-	737,073	1,628,218	**425,346**	7,818	**433,164**
Health Sales Tax (1%) Fund	2,929,383	218	-	1,771,722	2,244,916	**2,456,407**	153,595	**2,610,002**
Special Alcohol and Drug Fund	16,882	-	-	2,762	-	**19,644**	-	**19,644**
District Coroner Fund	3,833	-	-	14,978	11,097	**7,714**	162	**7,876**
Law Enforcement Forfeiture Fund	14,136	-	-	34,647	26,889	**21,894**	-	**21,894**
Auto Administration Fund	-	-	-	54,778	54,778	**-**	-	**-**
Prosecuting Attorney Training Fund	21,577	-	-	2,626	701	**23,502**	-	**23,502**
Adult Department of Corrections Fund	83,553	(65,965)	-	232,038	249,626	**-**	4,953	**4,953**
Adult Department of Corrections Payout Fund	5,000	-	-	5,000	-	**10,000**	-	**10,000**
Juvenile Department of Corrections Fund	6,730	(11,461)	-	230,999	226,268	**-**	6,312	**6,312**
Juvenile Department of Corrections Payout Fund	5,000	-	-	5,000	-	**10,000**	-	**10,000**
Pawnee County Diversion Supervision Fund	27,256	-	-	12,004	5,099	**34,161**	-	**34,161**
Discretionary Fund	11,698	77,426	-	9,304	6,506	**91,922**	-	**91,922**
Department of Corrections Reinvestment Grant Fund	111,089	-	-	-	51,575	**59,514**	-	**59,514**
Juvenile Crime Comm. Prevention Grant Fund	1,328	-	-	-	1,328	**-**	-	**-**
JCAB Fund	75,919	-	-	1,402	63,966	**13,355**	-	**13,355**
County Health Family Planning Fund	16,798	-	-	-	16,798	**-**	-	**-**
County Health Maternal Child Health Fund	17,646	-	-	-	17,646	**-**	-	**-**
County Health PHEP Grant Fund	9,560	-	-	-	9,560	**-**	-	**-**
County Health WIC BFPC Grant Fund	885	-	-	-	885	**-**	-	**-**
County Health WIC Grant Fund	9,227	-	-	-	9,227	**-**	-	**-**
County Health State Formula Fund	79,101	-	-	-	79,101	**-**	-	**-**
County Health IAP Grant Fund	98	-	-	-	98	**-**	-	**-**
County Health ELC Grant Fund	24,080	-	-	-	24,080	**-**	-	**-**
County Health COVID 19 IAP Grant Fund	10,730	-	-	-	10,730	**-**	-	**-**
County Health UHVEP Grant Fund	74	-	-	-	74	**-**	-	**-**
Special Oil Royalty Fund	93,616	-	-	6,044	-	**99,660**	-	**99,660**
Equipment Reserve Fund	2,554	-	-	-	-	**2,554**	-	**2,554**
Special Bridge Fund	95,848	-	-	-	5,800	**90,048**	-	**90,048**
Courthouse Special Fund	224,214	-	-	-	-	**224,214**	-	**224,214**
County Special Fund	409,347	-	-	5,000	-	**414,347**	-	**414,347**
Register of Deeds Technology Fund	31,547	-	-	8,978	8,096	**32,429**	-	**32,429**
County Clerk Technology Fund	6,861	-	-	2,248	-	**9,109**	-	**9,109**
County Treasurer Technology Fund	5,729	-	-	2,248	-	**7,977**	-	**7,977**
Micro Loans Fund	$ 19,791	-	-	-	-	**19,791**	-	**19,791**

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Period Audit Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (Continued)								
Citizens Review Board Grant Fund	$ 11,700	-	-	12,495	13,376	**10,819**	-	**10,819**
24th District Drug/Alcohol T&D Fund	24,553	(218)	-	5,423	1,407	**28,351**	-	**28,351**
Special Stray Fund	1,226	-	-	-	-	**1,226**	-	**1,226**
American Rescue Plan Act Grant Fund	662,126	-	-	10,374	616,622	**55,878**	-	**55,878**
Pawnee County EMS Memorial Fund	2,981	-	-	855	1,025	**2,811**	-	**2,811**
Pawnee County EMS Donation Fund	2,476	-	-	-	-	**2,476**	-	**2,476**
LATCF Fund	85,527	-	-	-	85,527	**-**	-	**-**
County Health Capital Outlay Fund	-	-	-	2,000,000	-	**2,000,000**	-	**2,000,000**
Opioid Settlement Fund	-	-	-	13,671	-	**13,671**	-	**13,671**
Business Funds								
Pawnee County Self Insurance Fund	1,139,777	-	-	469,441	487,573	**1,121,645**	-	**1,121,645**
Trust Funds								
Special Law Enforcement Trust Fund	2,519	-	-	71	-	**2,590**	-	**2,590**
Total Primary Government (Excluding Distributable and Agency Funds)	$ **8,713,823**	**-**	**-**	**15,650,014**	**15,835,126**	**8,528,711**	**470,093**	**8,998,804**

Composition of Cash	Checking Accounts	$ **2,725,499**
	Savings Accounts	**13,461,521**
	Certificates of Deposit	**3,080,408**
	Petty Cash	**1,600**
	Total Cash	**19,269,028**
	Distributable and Agency Funds per Schedule 3-1	**(10,270,224)**
	Total Primary Government (Excluding Distributable and Agency Funds)	$ **8,998,804**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Pawnee County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Pawnee Valley Community Hospital

Pawnee Valley Community Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Unaudited financial statements can be obtained by contacting the hospital.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the years ended December 31, 2024.

Regulatory Basis Fund Types

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

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

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

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

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

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

NOTE 2 – 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:

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

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year for the County Health Fund and Discretionary Fund.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Department of Corrections Reinvestment Grant Fund, Juvenile Crime Comm. Prevention Grant Fund, JCAB Fund, County Health ELC Grant Fund, County Health COVID 19 IAP Grant Fund, County Health UHVEP Grant Fund, Equipment Reserve Fund, Special Bridge Fund, Courthouse Special Fund, County Special Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Micro Loans Fund, Citizens Review Board Grant Fund, American Rescue Plan Act Grant Fund, Pawnee County EMS Memorial Fund, Pawnee County EMS Donation Fund, and LATCF 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.

NOTE 3 – DEPOSITS AND INVESTMENTS

Pawnee County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

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

Custodial Credit Risk - Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $19,269,028 and the bank balance was $19,953,452. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $2,507,928 was covered by federal depository insurance, and $17,445,524 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2024.

NOTE 4 – INTERFUND TRANSFERS

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

From	To	Regulatory Authority	Amount
Auto Administration Fund	General Fund	K.S.A. 8-145	$ 45,154
County Health Fund	County Health Capital Outlay Fund	Resolution 2023-R-003	1,000,000
Health Sales Tax (1%) Fund	County Health Capital Outlay Fund	Resolution 2023-R-003	1,000,000
County Health UHVEP Grant Fund	County Health Fund	Resolution 2023-R-003	74
County Health ELC Grant Fund	County Health Fund	Resolution 2023-R-003	24,080
County Health Family Planning Fund	County Health Fund	Resolution 2023-R-003	16,798
County Health Maternal Child Health Fund	County Health Fund	Resolution 2023-R-003	17,646
County Health PHEP Grant Fund	County Health Fund	Resolution 2023-R-003	9,560
County Health COVID 19 IAP Grant Fund	County Health Fund	Resolution 2023-R-003	10,730
County Health WIC BFPC Grant Fund	County Health Fund	Resolution 2023-R-003	885
County Health WIC Grant Fund	County Health Fund	Resolution 2023-R-003	9,227
County Health State Formula Fund	County Health Fund	Resolution 2023-R-003	79,101
County Health IAP Grant Fund	County Health Fund	Resolution 2023-R-003	98

NOTE 5 – LITIGATION

Pawnee County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Pawnee County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

The County pays an annual premium to KCAMP for its commercial insurance for risks of loss, including property, general liability, automobile, law enforcement liability, public officials errors and omissions liability, employee benefits liability, cyber liability, crime, and public employees' surety bond insurance.

The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 up to $3,000,000 for each insured event. During 2024, the County paid $172,303 to the fund for this insurance coverage. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 95 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $1,000,000 for each insured event. During 2024, the County paid $102,273 to the fund for this insurance coverage. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

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

NOTE 7 – HEALTH CARE SELF-INSURANCE CLAIMS

Pawnee County, Kansas established a limited risk management program for employees' health care coverage effective January 1, 2023. Claims are paid by a third party administrator (Blue Cross Blue Shield of Kansas, or "BCBS") acting on behalf of the County. The contract between the County and BCBS is renewable annually, with administrative fees and stop-loss insurance premiums included in the contractual provisions. Protecting the County against unanticipated catastrophic loss, the program for plan year ended December 31, 2024 includes a stop-loss provision for annual medical, dental and prescription claims over $40,000 per individual and aggregate annual medial, dental and prescription drug claims over $405,207. The aggregate stop-loss for the plan year was calculated at 125% of annualized expected medical, dental and prescription drug claims. The County reimbursed BCBS weekly for claims processed.

Self-Insurance Liability	Beginning of Fiscal Year Balance	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End	Assets Available to Pay Claims at Year End
2024	**$ 609**	**261,763**	**261,291**	**1,081**	**1,121,645**

NOTE 8 – GRANTS AND SHARED REVENUES

Pawnee County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County had a public works contract in excess of $100,000 without proper bonding, which is a violation of K.S.A. 60-1111.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Pawnee County, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County was $386,275 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $3,757,316. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Pawnee County, Kansas** 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 this financial statement.

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

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, 2024.

NOTE 12 – COMPENSATED ABSENCES

Pawnee County, Kansas' personnel policy regarding compensated absences is that upon termination of employment within the first year of service, the employee forfeits his/her accumulated vacation leave. If separation occurs after the first year, an employee is entitled to pay for unused earned vacation. Vacation time is to be increased to 1.25 days per month after 5 years of continuous days of employment, and then to 1.5 days per month after 10 years of continuous employment. All vacation time taken has to meet approval of department head. Maximum vacation time that can be accrued is 20 days. All vacation time must be taken and may not be cashed in, except upon termination. Upon termination of employment, an employee forfeits any accumulated sick leave, unless retiring. Accumulated sick leave shall be paid to the employee upon normal retirement rate of one day for every two days of leave accumulated up to 60 days.

NOTE 13 – PRIOR PERIOD ADJUSTMENT

During review of journal entries, the County determined that the beginning unencumbered cash for the 24th District Drug/Alcohol T&D Fund was overstated and the beginning unencumbered cash for the Health Sales Tax (1%) Fund was understated due to incorrectly posting an entry twice from a prior year. The financial statement has been adjusted to properly account for this duplicate entry in the amount of $218.

During review of the Department of Corrections funds, the County determined that the beginning unencumbered cash for the Discretionary Fund was understated and the beginning unencumbered cash for the Adult Department of Corrections Fund and Juvenile Department of Corrections Fund was overstated due to a change in guidance from the Department of Corrections. The financial statement has been adjusted to properly account for this change in guidance in the amount of $77,426. These adjustments had no impact on the beginning unencumbered cash balance for the County as a whole.

NOTE 14 – LONG-TERM DEBT

Pawnee County, Kansas has the following types of long-term debt.

Lease Obligations

The County has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Lease									
CIC Hardware/Software	3.36%	4/8/2022	$ 157,443	2/8/2026	$ 119,232	-	119,232	**-**	3,951

PAWNEE COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

PAWNEE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds					
General Fund	$ 5,206,108	316,960	5,523,068	**5,362,098**	(160,970)
Special Purpose Funds					
Road & Bridge/Noxious Weed Fund	3,340,455	-	3,340,455	**2,909,644**	(430,811)
Library Fund	45,041	-	45,041	**42,541**	(2,500)
Historical Collections Fund	83,840	-	83,840	**59,791**	(24,049)
Employee Benefit Fund	1,712,000	-	1,712,000	**1,502,460**	(209,540)
County Health Fund	1,777,798	-	1,777,798	**1,628,218**	(149,580)
Health Sales Tax (1%) Fund	4,159,804	-	4,159,804	**2,244,916**	(1,914,888)
Special Alcohol and Drug Fund	20,581	-	20,581	**-**	(20,581)
District Coroner Fund	23,656	-	23,656	**11,097**	(12,559)
Law Enforcement Forfeiture Fund	85,205	-	85,205	**26,889**	(58,316)
Auto Administration Fund	75,000	-	75,000	**54,778**	(20,222)
Prosecuting Attorney Training Fund	27,296	-	27,296	**701**	(26,595)
Adult Department of Corrections Fund	323,525	-	323,525	**249,626**	(73,899)
Adult Department of Corrections Payout Fund	-	-	-	**-**	-
Juvenile Department of Corrections Fund	272,722	-	272,722	**226,268**	(46,454)
Juvenile Department of Corrections Payout Fund	-	-	-	**-**	-
Pawnee County Diversion Supervision Fund	24,632	-	24,632	**5,099**	(19,533)
Discretionary Fund	96,823	-	96,823	**6,506**	(90,317)
County Health Family Planning Fund	18,239	-	18,239	**16,798**	(1,441)
County Health Maternal Child Health Fund	25,040	-	25,040	**17,646**	(7,394)
County Health PHEP Grant Fund	19,133	-	19,133	**9,560**	(9,573)
County Health WIC BFPC Grant Fund	15,434	-	15,434	**885**	(14,549)
County Health WIC Grant Fund	38,994	-	38,994	**9,227**	(29,767)
County Health State Formula Fund	219,058	-	219,058	**79,101**	(139,957)
County Health IAP Grant Fund	2,337	-	2,337	**98**	(2,239)
Special Oil Royalty Fund	98,252	-	98,252	**-**	(98,252)
24th District Drug/Alcohol T&D Fund	31,096	-	31,096	**1,407**	(29,689)
Special Stray Fund	3,226	-	3,226	**-**	(3,226)
County Health Capital Outlay Fund	2,000,000	-	2,000,000	**-**	(2,000,000)
Opioid Settlement Fund	-	-	-	**-**	-

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,967,229	**2,946,055**	3,071,480	(125,425)
Delinquent Tax	60,922	**63,046**	55,000	8,046
Motor Vehicle Tax	224,658	**237,342**	229,483	7,859
Recreational Vehicle Tax	3,561	**3,793**	3,882	(89)
Mineral Production/Severance Tax	8,344	**4,494**	4,800	(306)
Commercial Vehicle Tax	10,995	**12,326**	11,087	1,239
Sales Tax	630,303	**585,108**	475,000	110,108
Licenses and Fees				
Prosecuting Attorney Fees	16,671	**18,933**	12,000	6,933
Officer's Fees	123,625	**114,958**	99,789	15,169
Solid Waste Receipts	128,266	**129,971**	79,000	50,971
Sheriff Fees	11,209	**11,328**	8,544	2,784
Parcel Search Fees	2,944	**2,280**	2,500	(220)
Miscellaneous Fees	8,915	**24,487**	100,000	(75,513)
Fines, Forfeitures and Penalties	92,630	**113,706**	83,707	29,999
Use of Money and Property	143,282	**202,122**	96,577	105,545
Reimbursements and Miscellaneous				
Reimbursed District Court Expenses	77,875	**80,546**	65,000	15,546
Other Current Reimbursed Expenses	380,940	**466,928**	149,968	316,960
Miscellaneous Grants	34,159	**-**	-	-
Public Transportation Buses	1,120	**782**	600	182
State Aid	14,915	**20,386**	-	20,386
Transfers In	46,771	**45,154**	65,000	(19,846)
Total Receipts	4,989,334	**5,083,745**	4,613,417	470,328
Expenditures				
County Commissioners				
Personal Services	58,817	**61,152**	62,027	(875)
Contractual Services	5,628	**2,834**	12,000	(9,166)
Commodities	215	**211**	2,000	(1,789)
County Clerk				
Personal Services	153,718	**165,217**	175,000	(9,783)
Contractual Services	14,938	**14,486**	30,000	(15,514)
Commodities	2,883	**3,051**	10,000	(6,949)
Capital Outlay	-	**245**	2,450	(2,205)
County Treasurer				
Personal Services	155,998	**155,700**	163,000	(7,300)
Contractual Services	36,593	**33,080**	39,500	(6,420)
Commodities	3,667	**6,088**	4,000	2,088
County Attorney				
Personal Services	231,415	**239,765**	235,000	4,765
Contractual Services	75,841	**83,292**	16,950	66,342
Commodities	3,926	**7,541**	8,350	(809)
Register of Deeds				
Personal Services	98,762	**102,818**	104,000	(1,182)
Contractual Services	6,251	**6,757**	15,334	(8,577)
Commodities	$ 1,019	**1,920**	3,625	(1,705)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)				
County Appraiser				
Personal Services	$ 122,505	**133,554**	136,500	(2,946)
Contractual Services	28,306	**22,153**	25,650	(3,497)
Commodities	3,607	**4,114**	8,600	(4,486)
Capital Outlay	7,347	**-**	6,000	(6,000)
Sheriff				
Law Enforcement				
Personal Services	1,026,067	**1,101,406**	1,018,000	83,406
Contractual Services	167,640	**173,699**	180,563	(6,864)
Commodities	66,302	**61,556**	111,374	(49,818)
Capital Outlay	52,598	**31,619**	73,500	(41,881)
Inmate Expense				
Medical and Housing	34,165	**69,282**	37,490	31,792
Meals	53,997	**54,340**	70,000	(15,660)
Transportation	18,122	**15,761**	17,817	(2,056)
Custodian				
Personal Services	58,698	**50,268**	65,405	(15,137)
Contractual Services	480	**1,255**	2,350	(1,095)
Commodities	6,611	**6,769**	7,200	(431)
Clerk of District Court				
District Court				
Contractual Services	17,607	**20,550**	24,250	(3,700)
Commodities	3,939	**3,359**	5,000	(1,641)
Capital Outlay	5,518	**6,907**	6,900	7
District Expense				
Contractual Services	92,966	**94,139**	98,000	(3,861)
Commodities	8,625	**11,867**	9,000	2,867
Capital Outlay	15,733	**17,342**	19,000	(1,658)
Courthouse General				
Personal Services	2,600	**2,620**	4,000	(1,380)
Contractual Services	163,784	**169,701**	156,800	12,901
Commodities	22,088	**11,672**	24,500	(12,828)
Emergency Management				
Personal Services	17,251	**23,167**	28,500	(5,333)
Contractual Services	9,238	**1,060**	3,000	(1,940)
Commodities	7,452	**4,820**	13,500	(8,680)
Camp Pawnee				
Personal Services	7,546	**10,600**	10,000	600
Contractual Services	9,445	**5,533**	6,000	(467)
Commodities	5,401	**4,790**	6,000	(1,210)
Election				
Personal Services	14,508	**21,723**	24,110	(2,387)
Contractual Services	15,208	**62,480**	60,000	2,480
Commodities	915	**6,098**	10,000	(3,902)
Solid Waste				
Personal Services	159,391	**170,216**	175,615	(5,399)
Contractual Services	230,640	**39,539**	200,000	(160,461)
Commodities	$ 74,594	**265,479**	60,000	205,479

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)				
County Fair Building				
Personal Services	$ 1,277	**1,477**	1,600	(123)
Contractual Services	8,439	**5,859**	10,000	(4,141)
Commodities	-	**266**	1,960	(1,694)
Zoning				
Personal Services	1,936	**1,940**	5,000	(3,060)
Contractual Services	1,099	**791**	5,000	(4,209)
Commodities	-	**143**	500	(357)
Public Transportation				
Contractual Services	546	**1,340**	670	670
Commodities	5,029	**3,239**	2,000	1,239
Non Departmental				
Coroner	14,532	**12,238**	12,000	238
Airport	40,832	**26,877**	45,000	(18,123)
Miscellaneous	100,280	**27,144**	110,000	(82,856)
Special Projects	162,250	**832,396**	475,900	356,496
Topeka St. Annex	17,756	**13,629**	19,600	(5,971)
Special Liability	135,085	**172,303**	165,000	7,303
Indigent Expenses	63,201	**82,060**	133,500	(51,440)
Sexual Predator	3,214	**1,419**	30,000	(28,581)
Student Resource Officer	37,057	**37,387**	55,000	(17,613)
County IT	-	**72,866**	70,000	2,866
Appropriations				
Conservation District	25,000	**25,000**	25,000	-
Economic Development	30,000	**40,000**	40,000	-
County Fair	10,000	**12,793**	12,793	-
CKLEPG	7,487	**7,487**	7,487	-
Central Dispatch	150,437	**185,555**	160,000	25,555
Mental Health	25,165	**25,165**	25,165	-
SDSI	19,600	**19,600**	19,600	-
Sunflower Diversified	25,000	**25,000**	25,000	-
Pawnee County Extension	141,535	**141,535**	141,535	-
Services to the Elderly	17,644	**15,994**	17,268	(1,274)
Miscellaneous Appropriations	44,331	**7,000**	1,670	5,330
(a) Adjustment for Qualifying Budget Credits	-	**-**	316,960	(316,960)
Total Expenditures	4,469,297	**5,362,098**	5,523,068	(160,970)
Receipts Over (Under) Expenditures	520,037	**(278,353)**		
Unencumbered Cash - Beginning	508,621	**1,028,658**		
Unencumbered Cash - Ending	$ 1,028,658	**750,305**		

(a) Adjustment for Qualifying Budget Credits

Other Current Reimbursed Expenses	$ 316,960

PAWNEE COUNTY, KANSAS
Road & Bridge/Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,217,445	**2,242,853**	2,337,828	(94,975)
Delinquent Tax	41,836	**46,023**	25,000	21,023
Motor Vehicle Tax	169,433	**178,511**	171,543	6,968
Recreational Vehicle Tax	2,699	**2,847**	2,901	(54)
Commercial Vehicle Tax	8,373	**9,244**	8,287	957
Intergovernmental Receipts	341,397	**345,971**	377,883	(31,912)
Charges for Services	20,354	**2,200**	3,000	(800)
Reimbursements	430,409	**328,333**	300,000	28,333
Total Receipts	3,231,946	**3,155,982**	3,226,442	(70,460)
Expenditures				
Maintenance				
Personal Services	809,145	**797,112**	819,000	(21,888)
Contractual Services	217,872	**298,546**	225,000	73,546
Commodities	1,530,401	**1,369,632**	1,643,400	(273,768)
Capital Outlay	253,127	**285,584**	35,000	250,584
Bridge				
Bridge Replacement	416,210	**-**	-	-
Contractual Services	-	**22,997**	33,000	(10,003)
Commodities	-	**18,537**	93,500	(74,963)
Noxious Weed				
Contractual Services	29,131	**37,409**	35,000	2,409
Commodities	6,696	**13,318**	-	13,318
Chemical	64,349	**48,093**	121,000	(72,907)
Special Non Noxious	38,285	**18,416**	20,000	(1,584)
Lease Purchase Contracts	-	**-**	250,000	(250,000)
Cash Forward	-	-	65,555	(65,555)
Total Expenditures	3,365,216	**2,909,644**	3,340,455	(430,811)
Receipts Over (Under) Expenditures	(133,270)	**246,338**		
Unencumbered Cash - Beginning	136,750	**3,536**		
Prior Year Cancelled Encumbrance	56	**-**		
Unencumbered Cash - Ending	$ 3,536	**249,874**		

PAWNEE COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 42,302	**39,612**	41,197	(1,585)
Delinquent Tax	623	**611**	-	611
Motor Vehicle Tax	1,905	**1,969**	1,847	122
Recreational Vehicle Tax	40	**44**	40	4
Commercial Vehicle Tax	105	**106**	100	6
Total Receipts	44,975	**42,342**	43,184	(842)
Expenditures				
Appropriation	45,041	**42,541**	45,041	(2,500)
Receipts Over (Under) Expenditures	(66)	**(199)**		
Unencumbered Cash - Beginning	2,292	**2,226**		
Unencumbered Cash - Ending	$ 2,226	**2,027**		

PAWNEE COUNTY, KANSAS
Historical Collections Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 58,546	**48,495**	50,755	(2,260)
Delinquent Tax	1,180	**1,220**	-	1,220
Motor Vehicle Tax	3,732	**4,323**	4,517	(194)
Recreational Vehicle Tax	56	**71**	76	(5)
Commercial Vehicle Tax	163	**233**	218	15
Total Receipts	63,677	**54,342**	55,566	(1,224)
Expenditures				
Personal Services	23,917	**24,791**	28,840	(4,049)
Contractual Services	-	**-**	1,000	(1,000)
Capital Outlay	-	**-**	19,000	(19,000)
Appropriation	35,000	**35,000**	35,000	-
Total Expenditures	58,917	**59,791**	83,840	(24,049)
Receipts Over (Under) Expenditures	4,760	**(5,449)**		
Unencumbered Cash - Beginning	24,543	**29,303**		
Unencumbered Cash - Ending	$ 29,303	**23,854**		

PAWNEE COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 931,676	**1,191,962**	1,241,218	(49,256)
Delinquent Tax	14,981	**19,341**	10,000	9,341
Motor Vehicle Tax	76,745	**77,385**	72,099	5,286
Recreational Vehicle Tax	1,239	**1,221**	1,219	2
Commercial Vehicle Tax	3,911	**3,948**	3,483	465
Reimbursements and Miscellaneous	379,593	**368,565**	310,000	58,565
Total Receipts	1,408,145	**1,662,422**	1,638,019	24,403
Expenditures				
Social Security	313,277	**327,722**	318,000	9,722
KPERS Retirement	379,291	**429,319**	380,000	49,319
Health Insurance	608,976	**641,988**	866,000	(224,012)
Workers Compensation	104,616	**82,356**	115,000	(32,644)
Unemployment Insurance	4,590	**3,566**	10,000	(6,434)
Administration	18,416	**17,509**	23,000	(5,491)
Total Expenditures	1,429,166	**1,502,460**	1,712,000	(209,540)
Receipts Over (Under) Expenditures	(21,021)	**159,962**		
Unencumbered Cash - Beginning	50,655	**29,634**		
Unencumbered Cash - Ending	$ 29,634	**189,596**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 84,004	**85,071**	83,174	1,897
Delinquent Tax	9,409	**6,725**	5,000	1,725
Motor Vehicle Tax	38,108	**15,310**	6,216	9,094
Recreational Vehicle Tax	605	**194**	105	89
Commercial Vehicle Tax	1,870	**573**	300	273
Licenses, Fees and Miscellaneous	-	**242,453**	145,000	97,453
State Aid	-	**29,508**	-	29,508
Federal Aid	-	**189,040**	161,512	27,528
Appropriation from Health Services	-	**-**	60,000	(60,000)
Transfers In	-	**168,199**	-	168,199
Total Receipts	133,996	**737,073**	461,307	275,766
Expenditures				
Personal Services	-	**296,742**	328,655	(31,913)
Contractual Services	363	**79,861**	59,228	20,633
Commodities	-	**251,615**	98,300	153,315
Local Match	210,895	**-**	-	-
Transfers Out	-	**1,000,000**	1,000,000	-
Cash Forward	-	**-**	291,615	(291,615)
Total Expenditures	211,258	**1,628,218**	1,777,798	(149,580)
Receipts Over (Under) Expenditures	(77,262)	**(891,145)**		
Unencumbered Cash - Beginning	1,393,753	**1,316,491**		
Unencumbered Cash - Ending	$ 1,316,491	**425,346**		

PAWNEE COUNTY, KANSAS
Health Sales Tax (1%) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 1,044,170	**1,021,386**	720,000	301,386
EMS Receipts	189,676	**-**	-	-
State Aid	1,150	**11,616**	-	11,616
Federal Aid	-	**72,000**	-	72,000
Grants	-	**500**	-	500
Reimbursements and Miscellaneous	338,196	**666,220**	350,800	315,420
Total Receipts	1,573,192	**1,771,722**	1,070,800	700,922
Expenditures				
EMS				
Personal Services	727,184	**795,237**	967,895	(172,658)
Contractual Services	74,025	**70,770**	80,900	(10,130)
Commodities	80,842	**246,588**	90,000	156,588
Capital Outlay	-	**-**	7,750	(7,750)
Non Departmental				
Contractual Services	-	**950**	-	950
Commodities	-	**16,266**	-	16,266
Capital Outlay	2,700	**-**	-	-
Miscellaneous	7,287	**115,105**	-	115,105
Special Projects	1,000,000	**-**	2,000,000	(2,000,000)
Transfers Out	-	**1,000,000**	-	1,000,000
Cash Forward	-	**-**	1,013,259	(1,013,259)
Total Expenditures	1,892,038	**2,244,916**	4,159,804	(1,914,888)
Receipts Over (Under) Expenditures	(318,846)	**(473,194)**		
Unencumbered Cash - Beginning	3,248,229	**2,929,383**		
Prior Period Audit Adjustment	-	**218**		
Unencumbered Cash - Ending	$ 2,929,383	**2,456,407**		

PAWNEE COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 3,701	**2,762**	3,000	(238)
Reimbursements and Miscellaneous	-	**-**	700	(700)
Total Receipts	3,701	**2,762**	3,700	(938)
Expenditures				
Appropriation	-	**-**	20,581	(20,581)
Receipts Over (Under) Expenditures	3,701	**2,762**		
Unencumbered Cash - Beginning	13,181	**16,882**		
Unencumbered Cash - Ending	$ 16,882	**19,644**		

PAWNEE COUNTY, KANSAS
District Coroner Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursed Expenses Out of County	$ 4,521	**2,978**	3,500	(522)
Reimbursed Expenses Pawnee County	12,000	**12,000**	12,000	-
Total Receipts	16,521	**14,978**	15,500	(522)
Expenditures				
Personal Services	6,000	**6,046**	6,500	(454)
Contractual Services	15,508	**5,051**	15,008	(9,957)
Cash Forward	-	**-**	2,148	(2,148)
Total Expenditures	21,508	**11,097**	23,656	(12,559)
Receipts Over (Under) Expenditures	(4,987)	**3,881**		
Unencumbered Cash - Beginning	8,820	**3,833**		
Unencumbered Cash - Ending	$ 3,833	**7,714**		

PAWNEE COUNTY, KANSAS
Law Enforcement Forfeiture Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Fees	$ 40,420	**34,647**	40,000	(5,353)
Expenditures				
Commodities	51,489	**26,889**	85,205	(58,316)
Receipts Over (Under) Expenditures	(11,069)	**7,758**		
Unencumbered Cash - Beginning	25,205	**14,136**		
Unencumbered Cash - Ending	$ 14,136	**21,894**		

PAWNEE COUNTY, KANSAS
Auto Administration Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Motor Vehicle License Fee	$ 55,004	**54,778**	74,000	(19,222)
Lienholder Receipts	-	**-**	1,000	(1,000)
Total Receipts	55,004	**54,778**	75,000	(20,222)
Expenditures				
Personal Services	8,233	**9,624**	10,000	(376)
Transfers Out	46,771	**45,154**	65,000	(19,846)
Total Expenditures	55,004	**54,778**	75,000	(20,222)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

PAWNEE COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees from Case Charges	$ 3,839	**2,626**	4,500	(1,874)
Expenditures				
Attorney Training Fees	2,558	**701**	27,296	(26,595)
Receipts Over (Under) Expenditures	1,281	**1,925**		
Unencumbered Cash - Beginning	20,296	**21,577**		
Unencumbered Cash - Ending	$ 21,577	**23,502**		

PAWNEE COUNTY, KANSAS
Adult Department of Corrections Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State Aid	$ 225,115	**232,038**	226,055	5,983
Reimbursements and Miscellaneous	7,039	**-**	-	-
Total Receipts	232,154	**232,038**	226,055	5,983
Expenditures				
Personal Services	152,838	**167,523**	194,275	(26,752)
Contractual	80,611	**76,895**	23,130	53,765
Commodities	5,263	**5,208**	8,650	(3,442)
Cash Forward	-	**-**	97,470	(97,470)
Total Expenditures	238,712	**249,626**	323,525	(73,899)
Receipts Over (Under) Expenditures	(6,558)	**(17,588)**		
Unencumbered Cash - Beginning	90,111	**83,553**		
Prior Period Audit Adjustment	-	**(65,965)**		
Unencumbered Cash - Ending	$ 83,553	**-**		

PAWNEE COUNTY, KANSAS
Adult Department of Corrections Payout Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ 5,000	**5,000**	-	5,000
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	5,000	**5,000**		
Unencumbered Cash - Beginning	-	**5,000**		
Unencumbered Cash - Ending	$ 5,000	**10,000**		

PAWNEE COUNTY, KANSAS
Juvenile Department of Corrections Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State Aid	$ 224,409	**230,999**	250,000	(19,001)
Reimbursements and Miscellaneous	2,538	**-**	-	-
Total Receipts	226,947	**230,999**	250,000	(19,001)
Expenditures				
Personal Services	158,067	**159,541**	209,262	(49,721)
Contractual	70,779	**61,513**	13,786	47,727
Commodities	4,954	**5,214**	7,950	(2,736)
Capital Outlay	-	**-**	19,002	(19,002)
Cash Forward	-	**-**	22,722	(22,722)
Total Expenditures	233,800	**226,268**	272,722	(46,454)
Receipts Over (Under) Expenditures	(6,853)	**4,731**		
Unencumbered Cash - Beginning	13,583	**6,730**		
Prior Period Audit Adjustment	-	**(11,461)**		
Unencumbered Cash - Ending	$ 6,730	**-**		

PAWNEE COUNTY, KANSAS
Juvenile Department of Corrections Payout Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ 5,000	**5,000**	-	5,000
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	5,000	**5,000**		
Unencumbered Cash - Beginning	-	**5,000**		
Unencumbered Cash - Ending	$ 5,000	**10,000**		

PAWNEE COUNTY, KANSAS
Pawnee County Diversion Supervision Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 5,000	**3,750**	10,000	(6,250)
Reimbursements and Miscellaneous	4,620	**8,254**	-	8,254
Total Receipts	9,620	**12,004**	10,000	2,004
Expenditures				
Personal Services	4,324	**3,745**	-	3,745
Contractual	1,550	**1,354**	10,000	(8,646)
Commodities	546	**-**	-	-
Cash Forward	-	**-**	14,632	(14,632)
Total Expenditures	6,420	**5,099**	24,632	(19,533)
Receipts Over (Under) Expenditures	3,200	**6,905**		
Unencumbered Cash - Beginning	24,056	**27,256**		
Unencumbered Cash - Ending	$ 27,256	**34,161**		

PAWNEE COUNTY, KANSAS
Discretionary Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ -	**9,304**	85,125	(75,821)
Expenditures				
Personal Services	-	**-**	20,000	(20,000)
Contractual	88	**5,815**	4,093	1,722
Commodities	110	**691**	1,000	(309)
Capital Outlay	-	**-**	3,000	(3,000)
Cash Forward	-	**-**	68,730	(68,730)
Total Expenditures	198	**6,506**	96,823	(90,317)
Receipts Over (Under) Expenditures	(198)	**2,798**		
Unencumbered Cash - Beginning	11,896	**11,698**		
Prior Period Audit Adjustment	-	**77,426**		
Unencumbered Cash - Ending	$ 11,698	**91,922**		

PAWNEE COUNTY, KANSAS
Department of Corrections Reinvestment Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ 149,298	**-**
Expenditures		
Personal Services	28,662	**37,916**
Contractual	10,374	**11,675**
Commodities	-	**1,196**
Capital Outlay	-	**788**
Total Expenditures	39,036	**51,575**
Receipts Over (Under) Expenditures	110,262	**(51,575)**
Unencumbered Cash - Beginning	827	**111,089**
Unencumbered Cash - Ending	$ 111,089	**59,514**

PAWNEE COUNTY, KANSAS
Juvenile Crime Comm. Prevention Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Grant	$ 12,500	**-**
Expenditures		
Personal Services	9,315	**-**
Contractual Services	3,649	**1,328**
Commodities	503	**-**
Total Expenditures	13,467	**1,328**
Receipts Over (Under) Expenditures	(967)	**(1,328)**
Unencumbered Cash - Beginning	2,295	**1,328**
Unencumbered Cash - Ending	$ 1,328	**-**

PAWNEE COUNTY, KANSAS
JCAB Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ 124,121	**1,402**
Expenditures		
Personal Services	33,963	**45,597**
Contractual	11,944	**16,740**
Commodities	521	**1,629**
Total Expenditures	46,428	**63,966**
Receipts Over (Under) Expenditures	77,693	**(62,564)**
Unencumbered Cash - Beginning	(1,774)	**75,919**
Unencumbered Cash - Ending	$ 75,919	**13,355**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Match	$ 28,540	**-**	10,000	(10,000)
Reimbursements and Miscellaneous	3,333	**-**	-	-
Federal Aid	7,990	**-**	-	-
Total Receipts	39,863	**-**	10,000	(10,000)
Expenditures				
Personal Services	16,898	**-**	-	-
Contractual	7,399	**-**	-	-
Commodities	1,315	**-**	-	-
Transfers Out	-	**16,798**	18,239	(1,441)
Total Expenditures	25,612	**16,798**	18,239	(1,441)
Receipts Over (Under) Expenditures	14,251	**(16,798)**		
Unencumbered Cash - Beginning	2,547	**16,798**		
Unencumbered Cash - Ending	$ 16,798	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Match	$ 20,038	**-**	10,000	(10,000)
Reimbursements and Miscellaneous	2,051	**-**	-	-
State Aid	9,471	**-**	-	-
Federal Aid	4,344	**-**	-	-
Total Receipts	35,904	**-**	10,000	(10,000)
Expenditures				
Personal Services	29,049	**-**	-	-
Contractual	2,462	**-**	-	-
Transfers Out	-	**17,646**	25,040	(7,394)
Total Expenditures	31,511	**17,646**	25,040	(7,394)
Receipts Over (Under) Expenditures	4,393	**(17,646)**		
Unencumbered Cash - Beginning	13,253	**17,646**		
Unencumbered Cash - Ending	$ 17,646	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Match	$ 13,542	**-**	10,000	(10,000)
Reimbursements and Miscellaneous	878	**-**	-	-
Federal Aid	11,397	**-**	-	-
Total Receipts	25,817	**-**	10,000	(10,000)
Expenditures				
Personal Services	21,534	**-**	-	-
Contractual	2,797	**-**	-	-
Transfers Out	-	**9,560**	19,133	(9,573)
Total Expenditures	24,331	**9,560**	19,133	(9,573)
Receipts Over (Under) Expenditures	1,486	**(9,560)**		
Unencumbered Cash - Beginning	8,074	**9,560**		
Unencumbered Cash - Ending	$ 9,560	**-**		

PAWNEE COUNTY, KANSAS
County Health WIC BFPC Grant Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 11,457	**-**	-	-
Reimbursements and Miscellaneous	3,200	**-**	10,000	(10,000)
Total Receipts	14,657	**-**	10,000	(10,000)
Expenditures				
Personal Services	12,047	**-**	-	-
Contractual	2,647	**-**	-	-
Transfers Out	-	**885**	15,434	(14,549)
Total Expenditures	14,694	**885**	15,434	(14,549)
Receipts Over (Under) Expenditures	(37)	**(885)**		
Unencumbered Cash - Beginning	922	**885**		
Unencumbered Cash - Ending	$ 885	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 83,129	**-**	-	-
Reimbursements and Miscellaneous	8,000	**-**	20,000	(20,000)
Total Receipts	91,129	**-**	20,000	(20,000)
Expenditures				
Personal Services	67,681	**-**	-	-
Contractual	22,175	**-**	-	-
Commodities	977	**-**	-	-
Transfers Out	-	**9,227**	38,994	(29,767)
Total Expenditures	90,833	**9,227**	38,994	(29,767)
Receipts Over (Under) Expenditures	296	**(9,227)**		
Unencumbered Cash - Beginning	8,931	**9,227**		
Unencumbered Cash - Ending	$ 9,227	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Share	$ 152,200	**-**	140,000	(140,000)
Reimbursements and Miscellaneous	233,654	**-**	-	-
State Aid	12,000	**-**	-	-
Total Receipts	397,854	**-**	140,000	(140,000)
Expenditures				
Personal Services	134,675	**-**	-	-
Contractual	24,392	**-**	-	-
Commodities	192,213	**-**	-	-
Transfers Out	-	**79,101**	219,058	(139,957)
Total Expenditures	351,280	**79,101**	219,058	(139,957)
Receipts Over (Under) Expenditures	46,574	**(79,101)**		
Unencumbered Cash - Beginning	32,527	**79,101**		
Unencumbered Cash - Ending	$ 79,101	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Share	$ 5,675	**-**	2,000	(2,000)
State Aid	1,829	**-**	-	-
Federal Aid	1,598	**-**	-	-
Total Receipts	9,102	**-**	2,000	(2,000)
Expenditures				
Personal Services	8,332	**-**	-	-
Contractual	522	**-**	-	-
Commodities	83	**-**	-	-
Transfers Out	-	**98**	2,337	(2,239)
Total Expenditures	8,937	**98**	2,337	(2,239)
Receipts Over (Under) Expenditures	165	**(98)**		
Unencumbered Cash - Beginning	(67)	**98**		
Unencumbered Cash - Ending	$ 98	**-**		

PAWNEE COUNTY, KANSAS
County Health ELC Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 15,787	**-**
Expenditures		
Contractual	9,807	**-**
Commodities	3,266	**-**
Transfers Out	-	**24,080**
Total Expenditures	13,073	**24,080**
Receipts Over (Under) Expenditures	2,714	**(24,080)**
Unencumbered Cash - Beginning	21,366	**24,080**
Unencumbered Cash - Ending	$ 24,080	**-**

PAWNEE COUNTY, KANSAS
County Health COVID 19 IAP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 13,698	**-**
Expenditures		
Personal Services	1,447	**-**
Contractual	1,957	**-**
Commodities	21,976	**-**
Transfers Out	-	**10,730**
Total Expenditures	25,380	**10,730**
Receipts Over (Under) Expenditures	(11,682)	**(10,730)**
Unencumbered Cash - Beginning	22,412	**10,730**
Unencumbered Cash - Ending	$ 10,730	**-**

PAWNEE COUNTY, KANSAS
County Health UHVEP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ 12,283	**-**
Reimbursement	500	**-**
Total Receipts	12,783	**-**
Expenditures		
Personal Services	5,206	**-**
Contractual	2,688	**-**
Commodities	18,181	**-**
Transfers Out	-	**74**
Total Expenditures	26,075	**74**
Receipts Over (Under) Expenditures	(13,292)	**(74)**
Unencumbered Cash - Beginning	13,366	**74**
Unencumbered Cash - Ending	$ 74	**-**

PAWNEE COUNTY, KANSAS
Special Oil Royalty Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Royalties Received	$ 6,364	**6,044**	6,000	44
Expenditures				
Contractual Services	-	**-**	98,252	(98,252)
Receipts Over (Under) Expenditures	6,364	**6,044**		
Unencumbered Cash - Beginning	87,252	**93,616**		
Unencumbered Cash - Ending	$ 93,616	**99,660**		

PAWNEE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	2,554	**2,554**
Unencumbered Cash - Ending	$ 2,554	**2,554**

PAWNEE COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Other	402	**5,800**
Receipts Over (Under) Expenditures	(402)	**(5,800)**
Unencumbered Cash - Beginning	96,250	**95,848**
Unencumbered Cash - Ending	$ 95,848	**90,048**

PAWNEE COUNTY, KANSAS
Courthouse Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	224,214	**224,214**
Unencumbered Cash - Ending	$ 224,214	**224,214**

PAWNEE COUNTY, KANSAS
County Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements and Miscellaneous	$ 26,880	**5,000**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	26,880	**5,000**
Unencumbered Cash - Beginning	382,467	**409,347**
Unencumbered Cash - Ending	$ 409,347	**414,347**

PAWNEE COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	8,706	**8,978**
Expenditures			
Contractual Services		2,014	**8,096**
Receipts Over (Under) Expenditures		6,692	**882**
Unencumbered Cash - Beginning		24,855	**31,547**
Unencumbered Cash - Ending	$	31,547	**32,429**

PAWNEE COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,177	**2,248**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,177	**2,248**
Unencumbered Cash - Beginning		4,684	**6,861**
Unencumbered Cash - Ending	$	6,861	**9,109**

PAWNEE COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,177	**2,248**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,177	**2,248**
Unencumbered Cash - Beginning		3,552	**5,729**
Unencumbered Cash - Ending	$	5,729	**7,977**

PAWNEE COUNTY, KANSAS
Micro Loans Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	19,791	**19,791**
Unencumbered Cash - Ending	$ 19,791	**19,791**

PAWNEE COUNTY, KANSAS
Citizens Review Board Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ 11,818	**12,495**
Expenditures		
Commodities	12,325	**13,376**
Receipts Over (Under) Expenditures	(507)	**(881)**
Unencumbered Cash - Beginning	12,207	**11,700**
Unencumbered Cash - Ending	$ 11,700	**10,819**

PAWNEE COUNTY, KANSAS
24th District Drug/Alcohol T&D Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ 7,836	**5,423**	7,500	(2,077)
Expenditures				
Contractual	930	**34**	30,096	(30,062)
Commodities	849	**1,373**	1,000	373
Total Expenditures	1,779	**1,407**	31,096	(29,689)
Receipts Over (Under) Expenditures	6,057	**4,016**		
Unencumbered Cash - Beginning	18,496	**24,553**		
Prior Period Audit Adjustment	-	**(218)**		
Unencumbered Cash - Ending	$ 24,553	**28,351**		

PAWNEE COUNTY, KANSAS
Special Stray Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements and Miscellaneous	$ -	**-**	2,000	(2,000)
Expenditures				
Contractual Services	-	**-**	3,226	(3,226)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	1,226	**1,226**		
Unencumbered Cash - Ending	$ 1,226	**1,226**		

PAWNEE COUNTY, KANSAS
American Rescue Plan Act Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Interest	$ 17,777	**10,374**
Expenditures		
Contractual	380,753	**616,622**
Receipts Over (Under) Expenditures	(362,976)	**(606,248)**
Unencumbered Cash - Beginning	1,025,102	**662,126**
Unencumbered Cash - Ending	$ 662,126	**55,878**

PAWNEE COUNTY, KANSAS
Pawnee County EMS Memorial Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements and Miscellaneous	$ 4,742	**855**
Expenditures		
Contractual Services	6,694	**1,025**
Receipts Over (Under) Expenditures	(1,952)	**(170)**
Unencumbered Cash - Beginning	4,933	**2,981**
Unencumbered Cash - Ending	$ 2,981	**2,811**

PAWNEE COUNTY, KANSAS
Pawnee County EMS Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements and Miscellaneous	$	1,980	-
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,980	**-**
Unencumbered Cash - Beginning		496	**2,476**
Unencumbered Cash - Ending	$	2,476	**2,476**

PAWNEE COUNTY, KANSAS
LATCF Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Grant	$ 100,000	**-**
Expenditures		
Contractual	14,473	**85,527**
Receipts Over (Under) Expenditures	85,527	**(85,527)**
Unencumbered Cash - Beginning	-	**85,527**
Unencumbered Cash - Ending	$ 85,527	**-**

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Transfers In	$ -	**2,000,000**	2,000,000	-
Expenditures				
Capital Outlay	-	**-**	2,000,000	(2,000,000)
Receipts Over (Under) Expenditures	-	**2,000,000**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**2,000,000**		

PAWNEE COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Settlement Funds	$ -	**1,670**	-	1,670
State Aid	-	**12,001**	-	12,001
Total Receipts	-	**13,671**	-	13,671
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	-	**13,671**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**13,671**		

PAWNEE COUNTY, KANSAS
Pawnee County Self Insurance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Other Receipts from Local Sources	$ 1,386,915	**466,335**
Interest	-	**3,106**
Total Receipts	1,386,915	**469,441**
Expenditures		
Reimbursements	282,232	**487,573**
Receipts Over (Under) Expenditures	1,104,683	**(18,132)**
Unencumbered Cash - Beginning	35,094	**1,139,777**
Unencumbered Cash - Ending	$ 1,139,777	**1,121,645**

PAWNEE COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ -	**71**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**71**
Unencumbered Cash - Beginning	2,519	**2,519**
Unencumbered Cash - Ending	$ 2,519	**2,590**

Schedule 3-1

PAWNEE COUNTY, KANSAS
Distributable Funds, State Funds, Subdivision Funds and Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 9,623,873	15,548,136	15,784,752	**9,387,257**
Redemptions	116,683	394,433	296,398	**214,718**
Delinquent Personal Property Tax	4,778	26,145	29,986	**937**
Foreclosure Sales	6,865	67,446	646	**73,665**
Special City-County Highway	-	390,569	390,569	**-**
Motor Vehicle/ Comm. Vehicle Tax	305,713	1,236,908	1,197,417	**345,204**
Recreational Vehicle Tax	3,026	17,419	17,626	**2,819**
Mineral Production Tax	-	12,556	8,989	**3,567**
Vehicle Rental Excise Tax	135	226	203	**158**
Neighborhood Revitalization	-	128,793	128,793	**-**
Motor Vehicle Licenses	-	533,651	533,651	**-**
Commercial Vehicle Licenses	17	123,983	124,000	**-**
Sales and Compensating Tax	-	493,627	493,627	**-**
Total Distributable Funds	10,061,090	18,973,892	19,006,657	**10,028,325**
State Funds				
State Educational Building	-	95,915	95,915	**-**
State Institutional Building	-	47,958	47,958	**-**
Total State Funds	-	143,873	143,873	**-**
Subdivision Funds				
School Districts	-	5,212,298	5,212,298	**-**
Townships	-	1,502,961	1,502,961	**-**
Cemeteries	-	98,992	98,992	**-**
Cities	-	1,681,238	1,681,212	**26**
Watersheds	-	315,934	315,934	**-**
Total Subdivision Funds	-	8,811,423	8,811,397	**26**
Other Agency Funds				
VIN Inspection Fees	192	-	-	**192**
EBC Flexible Spending	13,115	51,387	48,244	**16,258**
Court Trustee	191,540	14,964	-	**206,504**
Clerk of District Court	3,140	45,567	45,567	**3,140**
Law Library	33,741	19,363	38,367	**14,737**
Sheriff	861	11,489	11,308	**1,042**
Total Other Agency Funds	242,589	142,770	143,486	**241,873**
Total	$ 10,303,679	28,071,958	28,105,413	**10,270,224**