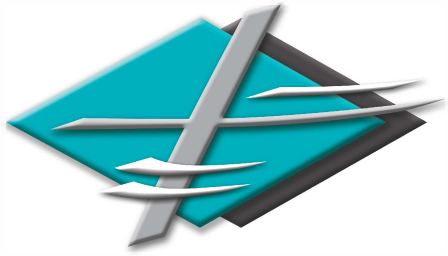
COMANCHE COUNTY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2024



LOYD GROUP, LLC

Certified Public Accountants

COMANCHE COUNTY, KANSAS

For the Year Ended December 31, 2024

BOARD OF COUNTY COMMISSIONERS

Joseph Moore
Chairman

Zackery Ellis

Saige Gerstner

COMANCHE COUNTY, KANSAS

For the Year Ended December 31, 2024

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COMANCHE COUNTY, KANSAS

For the Year Ended December 31, 2024

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Comanche County, Kansas
Coldwater, KS 67029

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Comanche County, Kansas (County), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

Other Matter

The prior year's financial statement for the year ended December 31, 2023, was audited by another auditor, who expressed a disclaimer of opinion on regulatory basis of accounting on May 1, 2025.

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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

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, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (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.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Comanche County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued their report thereon dated May 1, 2025, which contained a disclaimer of opinion on the basic financial statement. The 2023 basic financial statement and their 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/oar/municipalservices. 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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
February 16, 2026

COMANCHE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 688,160	$ 1,670,175	$ 1,669,042	$ 689,293	$ -	$ 689,293
SPECIAL PURPOSE FUNDS:						
Road and Bridge Fund	415,328	1,175,377	1,058,492	532,213	-	532,213
Special Bridge Fund	197,830	30,896	-	228,726	-	228,726
Noxious Weed Fund	46,564	35,934	47,860	34,638	-	34,638
Extension Council Fund	(1,520)	122,076	120,556	-	-	-
County Health Fund	3,942	258,305	195,218	67,029	-	67,029
County Fire Fund	171,375	186,452	96,891	260,936	-	260,936
Election Fund	465	61,843	54,184	8,124	-	8,124
Hospital Maintenance Fund	46,333	382,466	385,453	43,346	-	43,346
Employee Benefits Fund	325,016	899,910	933,438	291,488	3,256	294,744
Ambulance Fund	134,454	362,768	277,843	219,379	-	219,379
County Building Fund	9,215	30,848	9,546	30,517	-	30,517
Appraiser's Cost Fund	15,851	151,565	143,974	23,442	-	23,442
Airport Maintenance Fund	13,009	28,575	34,000	7,584	-	7,584
Special Alcohol and Drug Fund	36,528	1,787	-	38,315	-	38,315
Emergency 911 Fund	115,951	65,881	56,672	125,160	-	125,160
Ambulance Special Equipment Fund	113,448	-	-	113,448	-	113,448
Noxious Weed Capital Outlay Fund	-	-	-	-	-	-
Motor Vehicle Operating Fund	3,591	18,493	17,093	4,991	-	4,991
Equipment Reserve Fund	1,779,086	-	555,218	1,223,868	-	1,223,868
Special Machinery Fund	24,201	29,500	29,500	24,201	-	24,201
Special Highway Improvement Fund	226,438	-	-	226,438	-	226,438
Special Fire Equipment Fund	404,342	750	-	405,092	-	405,092
Airport Memorial Fund	2,450	-	-	2,450	-	2,450
CARES Act Fund	-	-	-	-	-	-
Register of Deeds Technology Fund	25,498	4,126	13,605	16,019	-	16,019
County Clerk Technology Fund	713	1,013	-	1,726	-	1,726
County Treasurer Technology Fund	4,654	1,013	-	5,667	-	5,667
P.A.T.F. Fund	3,674	485	225	3,934	-	3,934
EMT Grant Fund	21,668	12,415	-	34,083	-	34,083
Concealed Weapon Fees Fund	4,345	-	-	4,345	-	4,345
Special Law Enforcement Trust Fund	4,268	-	1,257	3,011	-	3,011
Registered Offender Fees Fund	1,816	620	-	2,436	-	2,436
Health Grant Fund	(9,285)	9,285	-	-	-	-
Opioid Settlement Fund	3,233	3,186	-	6,419	-	6,419
SCCF Grant Fund	4,181	4,354	4,181	4,354	-	4,354
Sheriff Grant Fund	-	1,294	-	1,294	-	1,294
TOTAL SPECIAL PURPOSE FUNDS	4,148,662	3,881,217	4,035,206	3,994,673	3,256	3,997,929
BOND AND INTEREST FUND:						
Hospital Bond and Interest Fund	41,274	273,111	285,900	28,485	-	28,485
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 4,878,096	$ 5,824,503	$ 5,990,148	$ 4,712,451	$ 3,256	$ 4,715,707

Composition of Cash:	
Cash on Hand	$ 3,444
Checking Account - Bank of Protection	3,066,109
Checking Account - Bank of Coldwater	332,051
Savings Account - Bank of Coldwater	615,792
Checking Account - Peoples Bank	1,574,144
Certificates of Deposit	4,100,000
	9,691,540
Law Library	
Checking Account	7,634
Total Cash	9,699,174
Less Agency Funds per Schedule 3	(4,983,467)
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 4,715,707

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

COMANCHE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Comanche County, Kansas (County) is a municipal corporation governed by an elected three-member commission. This financial statement includes all of the funds for which the County directly administers and controls, but does not include related municipal entities. Related municipal entites of the County are as follows:

Comanche County Hospital

The Hospital's Board operates the Comanche County Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Comanche County Extension Council

The Comanche County Extension Council (the Council) provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons of the County. The Council is a related municipal entity of the County because of their fiscal dependency. The Council has an elected executive board. The County annually budgets an appropriation for the Council. The Council's financial statements are available at their offices.

(b) Regulatory Basis Fund Types

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

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

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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 (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(c) Basis of Accounting

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

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

(d) 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) and Bond and Interest 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 of 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 municipality 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 municipality 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 receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County Funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The County had outstanding checks over two years, contrary to K.S.A. 10-816.

3. DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well a the securing of those deposits and investments.

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. State statutes require the County’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County’s carrying amount of deposits was $9,699,174 and the bank balance was $6,083,835. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,000,000 was covered by federal depository insurance, and the remaining $5,076,202 was collateralized with securities held by the pledging financial institutions’ agents in the County’s name and a letter of credit.

3. DEPOSITS AND INVESTMENTS (CONT.)

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

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions of Principal	Balance End of Year	Interest Paid
Comanche County, KS:									
General Obligation Bonds - Hospital Improvements:									
Series 2015 A	3.00%	11/3/2015	$ 2,810,000	9/1/2027	$ 1,030,000	$ -	$ 255,000	$ 775,000	$ 30,900

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

	Year					
	2025	2026	2027	2028	2029	Total
PRINCIPAL:						
General Obligation Bonds:						
Series 2015-A	$ 260,000	$ 260,000	$ 255,000	$ -	$ -	$ 775,000
INTEREST:						
General Obligation Bonds:						
Series 2015-A	23,250	15,450	7,650	-	-	46,350
TOTAL PRINCIPAL AND INTEREST	$ 283,250	$ 275,450	$ 262,650	$ -	$ -	$ 821,350

5. DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $152,919 for the year ended December 31, 2024.

5. DEFINED BENEFIT PENSION PLAN (CONT.)

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $1,459,431. 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.

6. OTHER POST EMPLOYEE BENEFITS - Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability 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 was set at 1% for the year ended December 31, 2023.

7. CLAIMS AND JUDGMENTS

The County is exposed to various risks of loss reltaed 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 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 the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as commo risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for cliams in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage. There were no significant reductions in coverage during the past fiscal year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Medical benefits were provided to employees and their eligible dependents through commercial insurance.

During the ordinary course of its operations the County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Equipment Reserve Fund	Special Machinery Fund	K.S.A. 12-825d	$ 29,500
General Fund	Health Fund		10,065
Motor Vehicle Operating Fund	General Fund		3,592

9. SUBSEQUENT EVENTS

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

COMANCHE COUNTY, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2024

COMANCHE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
GENERAL FUND:					
General Fund	$ 1,951,477	$ -	$ 1,951,477	$ 1,669,042	$ (282,435)
SPECIAL PURPOSE FUNDS:					
Road and Bridge Fund	1,239,850	-	1,239,850	1,058,492	(181,358)
Special Bridge Fund	221,117	-	221,117	-	(221,117)
Noxious Weed Fund	67,198	-	67,198	47,860	(19,338)
Extension Council Fund	125,000	-	125,000	120,556	(4,444)
County Health Fund	104,500	209,280	313,780	195,218	(118,562)
County Fire Fund	218,491	-	218,491	96,891	(121,600)
Election Fund	56,011	-	56,011	54,184	(1,827)
Hospital Maintenance Fund	385,453	-	385,453	385,453	-
Employee Benefits Fund	1,062,300	-	1,062,300	933,438	(128,862)
Ambulance Fund	358,040	-	358,040	277,843	(80,197)
County Building Fund	81,956	-	81,956	9,546	(72,410)
Appraiser's Cost Fund	158,000	-	158,000	143,974	(14,026)
Airport Maintenance Fund	34,000	-	34,000	34,000	-
Special Alcohol and Drug Fund	30,202	-	30,202	-	(30,202)
Emergency 911 Fund	116,314	-	116,314	56,672	(59,642)
Ambulance Special Equipment Fund	255,556	-	255,556	-	(255,556)
Noxious Weed Capital Outlay Fund	-	-	-	-	-
BOND AND INTEREST FUND:					
Hospital Bond and Interest Fund	301,000	-	301,000	285,900	(15,100)

COMANCHE 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad valorem property tax	$ 1,172,919	$ 1,160,236	$ 1,163,847	$ (3,611)
Back tax collections	55,079	64,152	8,500	55,652
Motor vehicle tax	64,873	66,020	63,305	2,715
Recreational vehicle tax	365	412	578	(166)
16/20M vehicle tax	22,581	131	25,096	(24,965)
Watercraft tax	-	-	367	(367)
Commerical tax	1,760	-	1,857	(1,857)
Excise tax	-	9	-	9
Mineral tax	27,235	13,179	10,000	3,179
Neighborhood revitalization rebate	(11,365)	1,950	(16,927)	18,877
Total Taxes and Shared Revenue	1,333,447	1,306,089	1,256,623	49,466
Licenses and Fees -				
Officers' fees	37,758	39,255	40,000	(745)
Transfer from - Motor Vehicle Operating Fund	3,366	3,592	3,000	592
Antique motor vehicle registration fees	1,478	1,240	600	640
Diversion and attorney fees	7,066	9,503	3,000	6,503
Total Licenses and Fees	49,668	53,590	46,600	6,990
Use of Money and Property -				
Interest on idle funds	238,244	249,242	30,000	219,242
Other -				
Reimbursements	13,891	12,717	3,000	9,717
Reimbursements - Health Department	12,500	-	-	-
Reimbursements - Extension Council	35,731	-	34,035	(34,035)
Solid waste user fees	13,535	6,280	7,500	(1,220)
Miscellaneous	15,632	42,257	-	42,257
Transfer from Equipment Reserve	205,657	-	90,000	(90,000)
Total Miscellaneous	296,946	61,254	134,535	(95,697)
Total Receipts	1,918,305	1,670,175	$ 1,467,758	$ 180,001

COMANCHE 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Expenditures				
County Commission -				
Personal services	$ 35,290	$ 34,853	$ 36,000	$ (1,147)
Supplies and services	6,435	5,629	3,500	2,129
Total County Commission	41,725	40,482	39,500	982
County Clerk -				
Personal services	95,731	97,059	109,970	(12,911)
Supplies and services	9,394	25,990	15,200	10,790
Total County Clerk	105,125	123,049	125,170	(2,121)
County Treasurer -				
Personal services	111,820	117,931	120,000	(2,069)
Supplies and services	4,684	6,828	12,000	(5,172)
Total County Treasurer	116,504	124,759	132,000	(7,241)
County Attorney -				
Personal services	65,251	67,875	75,000	(7,125)
Supplies and services	1,013	100	8,000	(7,900)
Total County Attorney	66,264	67,975	83,000	(15,025)
Register of Deeds -				
Personal services	86,594	97,352	97,000	352
Supplies and services	7,516	7,458	12,000	(4,542)
Total Register of Deeds	94,110	104,810	109,000	(4,190)
Sheriff -				
Personal services	244,528	250,501	250,000	501
Supplies and services	122,769	114,246	125,000	(10,754)
K-9 expenses	136	-	-	-
Total Sheriff	367,433	364,747	375,000	(10,253)

COMANCHE 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)				
Courthouse -				
Personal services	$ 65,046	$ 77,055	$ 67,000	$ 10,055
Supplies and services	344,640	329,443	169,000	160,443
Courthouse and legal publications	5,750	3,641	2,500	1,141
Computer replacement and support	-	-	5,000	(5,000)
Legal expenses	1,221	-	2,500	(2,500)
Other	8,689	3,839	10,000	(6,161)
Total Courthouse	425,346	413,978	256,000	157,978
Unified Court -				
Supplies and services	43,033	42,528	37,500	5,028
Capital outlay	-	-	6,000	(6,000)
District expenses	-	-	6,000	(6,000)
Total Unified court	43,033	42,528	49,500	(6,972)
Solid Waste -				
Personal services	25,599	16,561	30,000	(13,439)
Supplies and services	18,723	14,971	20,000	(5,029)
Capital Outlay	185,657	-	-	-
Total Solid Waste	229,979	31,532	50,000	(18,468)
Emergency Services Dispatching -				
Personal services	196,799	207,331	200,000	7,331
Supplies and services	14,143	17,114	15,000	2,114
Total Emergency Services Dispatching	210,942	224,445	215,000	9,445
Emergency Management -				
Personal services	19,018	12,250	15,000	(2,750)
Supplies and services	2,413	1,664	2,500	(836)
Total Emergency Management	21,431	13,914	17,500	(3,586)

COMANCHE 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Expenditures (cont.)				
Appropriations and Other				
Agency on Aging	$ 600	$ 600	$ 600	$ -
Airport improvements	-	24,683	26,000	(1,317)
CASA	1,000	1,000	1,000	-
Conservation District	22,000	11,500	23,000	(11,500)
Equipment reserve supplies	-	4,000	-	4,000
Fair building	5,082	2,541	5,082	(2,541)
Fair premiums	4,500	2,250	4,500	(2,250)
Fair improvements	20,000	-	-	-
Heritage Trust fees	1,213	1,307	1,000	307
Historical records	2,500	1,250	2,500	(1,250)
Mental health	15,656	15,656	16,125	(469)
Mental retardation	15,000	7,500	15,000	(7,500)
Prisoner care	30,516	18,736	60,000	(41,264)
Public safety vehicle	45,000	15,686	45,000	(29,314)
Public safety building	29,305	-	200,000	(200,000)
Transfer to Health Fund	-	10,065	-	10,065
Stabilization	-	49	100,000	(99,951)
Total Appropriations and Other	192,372	116,823	499,807	(382,984)
Total Expenditures	1,914,264	1,669,042	1,951,477	(282,435)
Receipts Over (Under) Expenditures	4,041	1,133		
Unencumbered Cash, Beginning	684,119	688,160		
Unencumbered Cash, Ending	$ 688,160	$ 689,293		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 922,927	$ 990,188	$ 842,943	$ 147,245
Back tax collections	6,188	16,773	4,000	12,773
Motor vehicle tax	56,183	53,245	49,738	3,507
Recreational vehicle tax	314	334	452	(118)
16/20M vehicle tax	18,979	114	19,716	(19,602)
Commerical tax	1,536	-	1,460	(1,460)
Watercraft tax	-	-	290	(290)
Special highway fuel tax	156,701	114,777	153,469	(38,692)
Excise tax	-	8	-	8
Neighborhood revitalization rebate	(9,106)	(62)	(12,259)	12,197
Reimbursements	65,213	-	10,000	(10,000)
Miscellaneous	25,143	-	-	-
Total Receipts	1,244,078	1,175,377	$ 1,069,809	$ 105,568
Expenditures				
Personal services	347,466	451,542	$ 510,000	$ (58,458)
Supplies and services	475,919	606,950	429,850	177,100
Capital outlay	146,931	-	200,000	(200,000)
Road improvement	98,218	-	100,000	(100,000)
Total Expenditures	1,068,534	1,058,492	$ 1,239,850	$ (181,358)
Receipts Over (Under) Expenditures	175,544	116,885		
Unencumbered Cash, Beginning	239,784	415,328		
Unencumbered Cash, Ending	$ 415,328	$ 532,213		

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 31,561	$ 28,476	$ 29,596	$ (1,120)
Back tax collections	225	626	100	526
Motor vehicle tax	2,183	1,781	1,700	81
Recreational vehicle tax	14	11	15	(4)
16/20M vehicle tax	1,324	4	674	(670)
Commerical tax	48	-	50	(50)
Watercraft tax	-	-	10	(10)
Neighborhood revitalization rebate	(311)	(2)	(431)	429
Total Receipts	35,044	30,896	$ 31,714	$ (818)
Expenditures				
Road improvement	15,128	-	$ 221,117	$ (221,117)
Receipts Over (Under) Expenditures	19,916	30,896		
Unencumbered Cash, Beginning	177,914	197,830		
Unencumbered Cash, Ending	$ 197,830	$ 228,726		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 66,158	$ 739	$ 32,758	$ (32,019)
Back tax collections	257	717	100	617
Motor vehicle tax	1,909	3,333	3,566	(233)
Recreational vehicle tax	9	20	32	(12)
16/20M vehicle tax	320	5	1,414	(1,409)
Commerical tax	57	-	105	(105)
Watercraft tax	-	-	21	(21)
Neighborhood revitalization rebate	(652)	(2)	(477)	475
Reimbursements	32	31,122	-	31,122
Total Receipts	68,090	35,934	$ 37,519	$ (1,585)
Expenditures				
Personal services	5,525	13,300	$ 31,200	$ (17,900)
Supplies and services	30,870	20,140	10,998	9,142
Chemical	5,440	14,420	25,000	(10,580)
Total Expenditures	41,835	47,860	$ 67,198	$ (19,338)
Receipts Over (Under) Expenditures	26,255	(11,926)		
Unencumbered Cash, Beginning	20,309	46,564		
Unencumbered Cash, Ending	$ 46,564	$ 34,638		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EXTENSION COUNCIL 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 88,369	$ 114,488	$ 119,191	$ (4,703)
Back tax collections	780	2,150	500	1,650
Motor vehicle tax	6,718	5,400	4,761	639
Recreational vehicle tax	38	34	43	(9)
16/20M vehicle tax	2,431	13	1,887	(1,874)
Commerical tax	180	-	140	(140)
Watercraft tax	-	-	28	(28)
Neighborhood revitalization rebate	(872)	(9)	(1,734)	1,725
Total Receipts	97,644	122,076	$ 124,816	$ (2,740)
Expenditures				
Appropriation	125,000	120,556	$ 125,000	$ (4,444)
Receipts Over (Under) Expenditures	(27,356)	1,520		
Unencumbered Cash, Beginning	25,836	(1,520)		
Unencumbered Cash, Ending	$ (1,520)	$ -		

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 46,713	$ 1,074	$ 47,595	$ (46,521)
Back tax collections	350	915	10	905
Motor vehicle tax	2,894	2,697	2,518	179
Recreational vehicle tax	16	17	23	(6)
16/20M vehicle tax	1,037	6	998	(992)
Commerical tax	78	-	74	(74)
Watercraft tax	-	-	15	(15)
Neighborhood revitalization rebate	(461)	(4)	(692)	688
Reimbursements	159,788	253,600	44,320	209,280
Total Receipts	210,415	258,305	$ 94,861	$ 163,444
Expenditures				
Personal services	89,635	87,202	$ 85,900	$ 1,302
Supplies and services	108,995	108,016	10,000	98,016
Capital outlay	4,078	-	4,000	(4,000)
Reimbursements				
Employee benefits	10,000	-	4,600	(4,600)
Operating expenses	12,500	-	-	-
Budget credits	-	-	209,280	(209,280)
Total Expenditures	225,208	195,218	$ 313,780	$ (118,562)
Receipts Over (Under) Expenditures	(14,793)	63,087		
Unencumbered Cash, Beginning	18,735	3,942		
Unencumbered Cash, Ending	$ 3,942	$ 67,029		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY FIRE 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 129,385	$ 174,961	$ 180,410	$ (5,449)
Back tax collections	1,243	3,242	500	2,742
Motor vehicle tax	10,432	8,187	6,970	1,217
Recreational vehicle tax	56	52	63	(11)
16/20M vehicle tax	2,978	23	2,763	(2,740)
Commerical tax	296	-	205	(205)
Watercraft tax	-	-	41	(41)
Neighborhood revitalization rebate	(1,276)	(13)	(2,624)	2,611
Miscellaneous	2,497	-	-	-
Total Receipts	145,611	186,452	$ 188,328	$ (1,876)
Expenditures				
Personal services	31,863	34,511	$ 60,352	$ (25,841)
Supplies and services	57,597	62,380	138,539	(76,159)
Capital outlay	-	-	19,600	(19,600)
Total Expenditures	89,460	96,891	$ 218,491	$ (121,600)
Receipts Over (Under) Expenditures	56,151	89,561		
Unencumbered Cash, Beginning	115,224	171,375		
Unencumbered Cash, Ending	$ 171,375	$ 260,936		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

ELECTION 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 28,568	$ 59,377	$ 55,965	$ 3,412
Back tax collections	185	803	50	753
Motor vehicle tax	1,506	1,653	1,540	113
Recreational vehicle tax	7	10	14	(4)
16/20M vehicle tax	158	4	610	(606)
Commerical tax	48	-	45	(45)
Watercraft tax	-	-	9	(9)
Neighborhood revitalization rebate	(282)	(4)	(814)	810
Miscellaneous	9	-	-	-
Total Receipts	30,199	61,843	$ 57,419	$ 4,424
Expenditures				
Personal services	9,414	15,183	$ 17,811	$ (2,628)
Supplies and services	35,765	39,001	38,200	801
Total Expenditures	45,179	54,184	$ 56,011	$ (1,827)
Receipts Over (Under) Expenditures	(14,980)	7,659		
Unencumbered Cash, Beginning	15,445	465		
Unencumbered Cash, Ending	$ 465	$ 8,124		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

HOSPITAL MAINTENANCE 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 379,510	$ 353,785	$ 355,203	$ (1,418)
Back tax collections	2,615	7,122	500	6,622
Motor vehicle tax	21,594	21,409	20,412	997
Recreational vehicle tax	123	134	185	(51)
16/20M vehicle tax	7,944	43	8,091	(8,048)
Commerical tax	578	-	599	(599)
Watercraft tax	-	-	119	(119)
Neighborhood revitalization rebate	(3,745)	(27)	(5,166)	5,139
Total Receipts	408,619	382,466	$ 379,943	$ 2,523
Expenditures				
Appropriation	394,034	385,453	$ 385,453	$ -
Receipts Over (Under) Expenditures	14,585	(2,987)		
Unencumbered Cash, Beginning	31,748	46,333		
Unencumbered Cash, Ending	$ 46,333	$ 43,346		

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 712,132	$ 847,902	$ 825,351	$ 22,551
Back tax collections	4,414	14,227	3,500	10,727
Motor vehicle tax	31,980	37,547	38,381	(834)
Recreational vehicle tax	192	232	349	(117)
16/20M vehicle tax	14,990	59	15,214	(15,155)
Commerical tax	792	-	1,127	(1,127)
Excise tax	-	4	-	4
Watercraft tax	-	-	224	(224)
Neighborhood revitalization rebate	(7,026)	(61)	(12,004)	11,943
Reimbursement - Health Department	10,000	-	3,600	(3,600)
Reimbursement - Other	4,294	-	-	-
Total Receipts	771,768	899,910	$ 875,742	$ 24,168
Expenditures				
Health insurance	473,507	593,161	$ 609,600	$ (16,439)
Social Security	125,054	136,776	150,200	(13,424)
KPERS	139,963	171,043	200,000	(28,957)
Workers' compensation	19,813	860	70,000	(69,140)
Unemployment tax	1,108	2,204	2,500	(296)
Other insurance	22,228	25,603	25,000	603
Other	3,367	3,791	5,000	(1,209)
Total Expenditures	785,040	933,438	$ 1,062,300	$ (128,862)
Receipts Over (Under) Expenditures	(13,272)	(33,528)		
Unencumbered Cash, Beginning	338,288	325,016		
Unencumbered Cash, Ending	$ 325,016	$ 291,488		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 250,723	$ 5,477	$ 242,744	$ (237,267)
Back tax collections	1,406	4,238	750	3,488
Motor vehicle tax	9,182	13,196	13,513	(317)
Recreational vehicle tax	48	82	123	(41)
16/20M vehicle tax	1,826	21	5,356	(5,335)
Commerical tax	276	-	397	(397)
Watercraft tax	-	-	79	(79)
Neighborhood revitalization rebate	(2,474)	(18)	(3,531)	3,513
Collections for services	101,244	339,772	75,000	264,772
Total Receipts	362,231	362,768	$ 334,431	$ 28,337
Expenditures				
Personal services	177,523	180,597	$ 183,040	$ (2,443)
Supplies and services	98,900	97,246	145,000	(47,754)
Capital outlay	-	-	30,000	(30,000)
Total Expenditures	276,423	277,843	$ 358,040	$ (80,197)
Receipts Over (Under) Expenditures	85,808	84,925		
Unencumbered Cash, Beginning	48,646	134,454		
Unencumbered Cash, Ending	$ 134,454	$ 219,379		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY BUILDING 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 31,563	$ 28,476	$ 29,596	$ (1,120)
Back tax collections	198	578	100	478
Motor vehicle tax	1,800	1,781	1,700	81
Recreational vehicle tax	10	11	15	(4)
16/20M vehicle tax	662	4	674	(670)
Commerical tax	48	-	50	(50)
Watercraft tax	-	-	10	(10)
Neighborhood revitalization rebate	(312)	(2)	(431)	429
Total Receipts	33,969	30,848	$ 31,714	$ (866)
Expenditures				
Personal services	-	209	$ -	$ 209
Capital outlay	153,507	9,337	81,956	(72,619)
Total Expenditures	153,507	9,546	$ 81,956	$ (72,410)
Receipts Over (Under) Expenditures	(119,538)	21,302		
Unencumbered Cash, Beginning	128,753	9,215		
Unencumbered Cash, Ending	$ 9,215	$ 30,517		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

APPRAISER'S COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 119,446	$ 3,264	$ 144,672	$ (141,408)
Back tax collections	848	2,532	200	2,332
Motor vehicle tax	6,144	6,525	6,437	88
Recreational vehicle tax	36	41	58	(17)
16/20M vehicle tax	2,579	13	2,552	(2,539)
Commerical tax	158	-	189	(189)
Watercraft tax	-	-	38	(38)
Neighborhood revitalization rebate	(1,179)	(11)	(2,104)	2,093
Reimbursements	2,311	139,201	-	139,201
Total Receipts	130,343	151,565	$ 152,042	$ (477)
Expenditures				
Personal services	79,977	75,082	$ 80,000	$ (4,918)
Supplies and services	58,454	59,093	67,500	(8,407)
GIS maintenance and projects	9,800	9,799	10,500	(701)
Total Expenditures	148,231	143,974	$ 158,000	$ (14,026)
Receipts Over (Under) Expenditures	(17,888)	7,591		
Unencumbered Cash, Beginning	33,739	15,851		
Unencumbered Cash, Ending	$ 15,851	$ 23,442		

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

AIRPORT MAINTENANCE 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 24,891	$ 20,199	$ 20,808	$ (609)
Back tax collections	161	444	100	344
Motor vehicle tax	1,709	1,468	1,341	127
Recreational vehicle tax	10	9	12	(3)
16/20M vehicle tax	666	3	531	(528)
Commerical tax	45	-	39	(39)
Excise tax	-	(211)	-	(211)
Watercraft tax	-	-	8	(8)
Neighborhood revitalization rebate	(246)	(2)	(303)	301
Fuel and hangar rent	3,081	6,665	2,500	4,165
Total Receipts	30,317	28,575	$ 25,036	$ 3,539
Expenditures				
Personal services	402	-	$ -	$ -
Supplies and services	32,067	34,000	34,000	-
Total Expenditures	32,469	34,000	$ 34,000	$ -
Receipts Over (Under) Expenditures	(2,152)	(5,425)		
Unencumbered Cash, Beginning	15,161	13,009		
Unencumbered Cash, Ending	$ 13,009	$ 7,584		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Private club liquor tax	$ 2,243	$ 1,787	$ 2,900	$ (1,113)
Expenditures				
Alcohol and drug abuse programs	100	-	$ 30,202	$ (30,202)
Receipts Over (Under) Expenditures	2,143	1,787		
Unencumbered Cash, Beginning	34,385	36,528		
Unencumbered Cash, Ending	$ 36,528	$ 38,315		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMERGENCY 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Fees and interest	$ 60,437	$ 65,881	$ 60,100	$ 5,781
Expenditures				
Equipment and services	18,423	56,672	$ 116,314	$ (59,642)
Receipts Over (Under) Expenditures	42,014	9,209		
Unencumbered Cash, Beginning	73,937	115,951		
Unencumbered Cash, Ending	$ 115,951	$ 125,160		

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

AMBULANCE SPECIAL EQUIPMENT 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)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue Transfer	$ -	$ -	$ -	$ -
Expenditures				
Capital outlay	152,108	-	$ 255,556	$ (255,556)
Receipts Over (Under) Expenditures	(152,108)	-		
Unencumbered Cash, Beginning	265,556	113,448		
Unencumbered Cash, Ending	$ 113,448	$ 113,448		

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

NOXIOUS WEED 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)

		2024		
	2023 Actual	Actual	Budget	Variance- Over (Under)
Receipts				
Taxes and shared revenue				
Transfer	$ -	$ -	$ -	$ -
Expenditures				
Capital outlay	8,179	-	$ -	$ -
Receipts Over (Under) Expenditures	(8,179)	-		
Unencumbered Cash, Beginning	8,179	-		
Unencumbered Cash, Ending	$ -	$ -		

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

MOTOR VEHICLE OPERATING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ 17,965	$ 18,493
Expenditures		
Personal services	3,248	3,286
Supplies and services	11,126	10,215
Transfer out	3,366	3,592
Total Expenditures	17,740	17,093
Receipts Over (Under) Expenditures	225	1,400
Unencumbered Cash, Beginning	3,366	3,591
Unencumbered Cash, Ending	$ 3,591	$ 4,991

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Capital outlay	146,931	525,718
Transfer to Special Machinery Fund	-	29,500
Transfer to General Fund	205,657	-
Total Expenditures	352,588	555,218
Receipts Over (Under) Expenditures	(352,588)	(555,218)
Unencumbered Cash, Beginning	2,131,674	1,779,086
Unencumbered Cash, Ending	$ 1,779,086	$ 1,223,868

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL MACHINERY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Transfer from Equipment Reserve Fund	$ -	$ 29,500
Expenditures		
Supplies and services	-	29,500
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	24,201	24,201
Unencumbered Cash, Ending	$ 24,201	$ 24,201

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Personal services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	226,438	226,438
Unencumbered Cash, Ending	$ 226,438	$ 226,438

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL FIRE EQUIPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ -	$ 750
Expenditures		
Supplies and services	30,424	-
Receipts Over (Under) Expenditures	(30,424)	750
Unencumbered Cash, Beginning	434,766	404,342
Unencumbered Cash, Ending	$ 404,342	$ 405,092

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

AIRPORT MEMORIAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Personal services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	2,450	2,450
Unencumbered Cash, Ending	$ 2,450	$ 2,450

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

CARES ACT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Interest income	$ 59	$ -
Expenditures		
Supplies and services	30,971	-
Receipts Over (Under) Expenditures	(30,912)	-
Unencumbered Cash, Beginning	30,912	-
Unencumbered Cash, Ending	$ -	$ -

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

REGISTER OF DEEDS TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ 3,103	$ 4,088
Interest income	6	38
Total Receipts	3,109	4,126
Expenditures		
Supplies and services	113	13,605
Receipts Over (Under) Expenditures	2,996	(9,479)
Unencumbered Cash, Beginning	22,502	25,498
Unencumbered Cash, Ending	$ 25,498	$ 16,019

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY CLERK TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ 761	$ 1,013
Expenditures		
Supplies and services	3,435	-
Receipts Over (Under) Expenditures	(2,674)	1,013
Unencumbered Cash, Beginning	3,387	713
Unencumbered Cash, Ending	$ 713	$ 1,726

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

COUNTY TREASURER TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ 761	$ 1,013
Expenditures		
Supplies and services	800	-
Receipts Over (Under) Expenditures	(39)	1,013
Unencumbered Cash, Beginning	4,693	4,654
Unencumbered Cash, Ending	$ 4,654	$ 5,667

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

P.A.T.F. FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ 402	$ 485
Expenditures		
Supplies and services	212	225
Receipts Over (Under) Expenditures	190	260
Unencumbered Cash, Beginning	3,484	3,674
Unencumbered Cash, Ending	$ 3,674	$ 3,934

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMT GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants and reimbursements	$ 11,292	$ 12,415
Expenditures		
Supplies and services	800	-
Receipts Over (Under) Expenditures	10,492	12,415
Unencumbered Cash, Beginning	11,176	21,668
Unencumbered Cash, Ending	$ 21,668	$ 34,083

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

CONCEALED WEAPON FEES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ 32	$ -
Expenditures		
Personal services	-	-
Receipts Over (Under) Expenditures	32	-
Unencumbered Cash, Beginning	4,313	4,345
Unencumbered Cash, Ending	$ 4,345	$ 4,345

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL LAW ENFORCEMENT TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ -	$ -
Expenditures		
Supplies and services	-	1,257
Receipts Over (Under) Expenditures	-	(1,257)
Unencumbered Cash, Beginning	4,268	4,268
Unencumbered Cash, Ending	$ 4,268	$ 3,011

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

REGISTERED OFFENDER FEES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Fees	$ 540	$ 620
Expenditures		
Supplies and services	1,164	-
Receipts Over (Under) Expenditures	(624)	620
Unencumbered Cash, Beginning	2,440	1,816
Unencumbered Cash, Ending	$ 1,816	$ 2,436

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

HEALTH GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants and reimbursements	$ 1,234	$ (780)
Transfer from General Fund	-	10,065
Total Receipts	1,234	9,285
Expenditures		
Supplies and services	11,328	-
Receipts Over (Under) Expenditures	(10,094)	9,285
Unencumbered Cash, Beginning	809	(9,285)
Unencumbered Cash, Ending	$ (9,285)	$ -

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

OPIOID SETTLEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
State of Kansas distribution	$ 2,917	$ 3,186
Expenditures		
Personal services	-	-
Receipts Over (Under) Expenditures	2,917	3,186
Unencumbered Cash, Beginning	316	3,233
Unencumbered Cash, Ending	$ 3,233	$ 6,419

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SCCF GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants and reimbursements	$ -	$ 4,354
Expenditures		
Supplies and services	-	4,181
Receipts Over (Under) Expenditures	-	173
Unencumbered Cash, Beginning	4,181	4,181
Unencumbered Cash, Ending	$ 4,181	$ 4,354

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

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

SHERIFF GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants and reimbursements	$ 40,505	$ 1,294
Expenditures		
Supplies and services	26,585	-
Receipts Over (Under) Expenditures	13,920	1,294
Unencumbered Cash, Beginning	(13,920)	-
Unencumbered Cash, Ending	$ -	$ 1,294

COMANCHE COUNTY, KANSAS

SPECIAL PURPOSE FUND

HOSPITAL BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Taxes and shared revenue				
Ad valorem property tax	$ 266,452	$ 252,539	$ 262,190	$ (9,651)
Back tax collections	2,013	5,132	1,500	3,632
Motor vehicle tax	16,305	15,328	14,359	969
Recreational vehicle tax	92	96	130	(34)
16/20M vehicle tax	5,874	35	5,692	(5,657)
Commerical tax	439	-	421	(421)
Watercraft tax	-	-	84	(84)
Neighborhood revitalization rebate	(2,629)	(19)	(3,813)	3,794
Total Receipts	288,546	273,111	$ 280,563	$ (7,452)
Expenditures				
Bond principal	255,000	255,000	$ 255,000	$ -
Bond interest	38,550	30,900	30,900	-
Commission and postage	-	-	100	(100)
Cash basis requirement	-	-	15,000	(15,000)
Total Expenditures	293,550	285,900	$ 301,000	$ (15,100)
Receipts Over (Under) Expenditures	(5,004)	(12,789)		
Unencumbered Cash, Beginning	46,278	41,274		
Unencumbered Cash, Ending	$ 41,274	$ 28,485		

COMANCHE COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad Valorem Property Taxes	$ 4,763,661	$ 24,483	$ 34,143	$ 4,754,001
Redemptions	18,331	39,114	-	57,445
Delinquent Personal Property Tax	867	9,169	-	10,036
Delinquent Tax - partial payments	26,345	36,262	43,000	19,607
Tax Foreclosure Sale	2,472	69,558	72,030	-
Motor Vehicle Tax	95,554	6,498	4,073	97,979
Commercial Vehicle Fees	180	17,520	6,239	11,461
Neighborhood Revitalization	-	101,509	101,509	-
Total Distributable Funds	4,907,410	304,113	260,994	4,950,529
State Funds				
Educational Building	-	32,278	32,278	-
Institutional Building	-	16,139	16,139	-
Sales and Compensating Tax	12,440	163,443	162,199	13,684
Game Licenses	(1)	3,980	3,979	-
Motor Vehicle Licenses	3,405	172,802	170,140	6,067
Drivers' Licenses	473	7,630	8,101	2
Total State Funds	16,317	396,272	392,836	19,753
Subdivision Funds				
Schools	3,454	1,606,865	1,607,556	2,763
Cities	-	597,272	597,272	-
Townships	(1)	22,698	22,696	1
Cemeteries	-	44,731	44,731	-
Libraries	5,838	129,343	135,181	-
Total Subdivision Funds	9,291	2,400,909	2,407,436	2,764
Other Agency Funds				
Comanche County - flex benefits	837	900	757	980
Comanche County - payroll clearing	-	504,024	503,733	291
Long/short	985	10,805	10,905	885
Comanche County Angel Fund	945	-	314	631
Law Library	12,170	1,217	5,753	7,634
Total Other Agency Funds	14,937	516,946	521,462	10,421
Grand Total Agency Funds	$ 4,947,955	$ 3,618,240	$ 3,582,728	$ 4,983,467